

IN SENATE OF THE UNITED STATES.

January 27, 1846.—Referred to the Committee on Finance.

February 4, 1846.—Ordered to be printed.

DOCUMENT

RELATING TO

*The bill "to repeal the acts laying a duty on imported salt, and granting certain fishing bounties and allowances to fishing vessels, in lieu of a drawback of the duties paid on foreign salt, and on fish exported."*

[To accompany bill S. No. 45.]

IN SENATE OF THE UNITED STATES, April 10, 1840.

THE MAJORITY REPORT.

Mr. BENTON, from the majority of the Select Committee which received the order of the Senate to make a legal and documentary report on the fishing bounties and allowances, founded upon laws and documents, to show the origin and character of said bounties and allowances, and the reasons and motive for granting the same, with an accurate reference to each law and document quoted and relied upon, made the following report:

That the committee have examined the laws of Congress in relation to the subject, from the commencement of the federal government, and, as far as possible, all petitions, executive reports, and legislative reports in relation thereto; and having carefully examined their contents, proceed to present the result of their researches to the Senate in the order of time in which the different proceedings took place, with such remarks as may be necessary to explain and connect them; with extracts or copies from each law, petition, or report quoted, and a particular reference to the same, showing its date, and the place where it may be found at large.

ACT OF JULY 4, 1789.

*Origin of the bounties and allowances.*

The first act of Congress which the committee find on the subject is the second one passed by Congress after the commencement of the federal government, passed July 4, 1789, entitled "An act for laying duties on goods, wares, and merchandise imported into the United States," the fourth section of which is in these words:

"That there shall be allowed and paid on every quintal of dried, and on every barrel of pickled fish of the fisheries of the United States, and on

*Ritchie & Heiss, printers.*

every barrel of salted provision of the United States, exported to any country without the limits thereof, in lieu of a drawback of the duties imposed on the importation of the salt employed and expended therein, viz :

"On every quintal of dried fish, five cents.

"On every barrel of pickled fish, five cents.

"On every barrel of salted provisions, five cents."

The first section of the same act laid a duty on imported salt of six cents per bushel. It also laid a duty of seventy-five cents per barrel on imported pickled fish, and of fifty cents per quintal on dried fish.—*Laws U. S., (Duane's edition,) vol. 2, p. 5.*

The sixth section of the same act contained a limitation on its duration, in the following words :

"That this act shall continue and be in force until the 1st day of June, 1796, and from thence until the end of the next succeeding session of Congress which shall be held thereafter, and no longer."

This act, in its terms, shows that the bounty to dried and cured fish was nothing but a drawback of the salt duty, and that it was confined to such of the fish as should be actually exported from the United States. That it had no relation to the training of seamen, is evident from its terms—from its application to beef and pork as well as to fish—from its being confined to exported fish—from its brief duration of two years—and from its silence as to fishermen themselves, whether citizens or aliens. Aliens might receive the bounty as well as citizens. That the bounty had no relation to the duties paid on any other article than that of salt, is evident from the terms of the act.

#### ACT OF AUGUST 4, 1790.

This is a long act of seventy-five sections, relating to the collection of duties, the payment of drawbacks, the regulation of ships and crews, tonnage regulations, &c. &c. The sections 57, 58, and 59, relate to the manner of making the exportation of salted fish and provisions, (among other articles, entitled to drawback,) to entitle the exporter to the bounty in lieu of drawback, and are as follows :

"SEC. 57. *And be it further enacted,* That all the drawbacks allowed by law on the exportation of goods, wares, and merchandise imported, shall be paid or allowed by the collector at whose office the said goods, wares, and merchandise were originally entered; and not otherwise, retaining one per centum for the benefit of the United States. And that the allowance on dried and pickled fish of the United States, and on salted provisions of the United states, shall be paid by the collector of the district from which the same shall be exported, without any deduction or abatement.

"SEC. 58. *Provided always, and be it further enacted,* That in order to entitle the exporter or exporters of any goods, wares, or merchandise to the benefit of the said drawbacks or allowances, he or she shall, previous to putting or lading the same on board of any ship or vessel for exportation, give twenty-four hours' notice at least to the collector of the district from which the same are about to be exported, of his, her, or their intention to export the same, and of the particulars thereof, and of the casks, cases, chests, boxes, and other packages or parcels containing the same, or of which the same consist, and of their respective marks, numbers, and contents, and if imported articles, of the ship or ships, vessel or vessels, in which



the person or persons for or by whom, and the place or places from which they were imported. And in respect to the said imported articles, proof shall be made to the satisfaction of the said collector, by the oaths of the person or persons (including the said exporter or exporters) through whose hands the said articles shall have passed, according to the best of their knowledge and belief, respecting the due importation of the said articles, according to law, and in conformity to such notice of their identity, and of the payment, or securing the payment, of the duties thereupon. And in respect to the said dried and pickled fish, and salted provisions, proof shall be made to the satisfaction of the said collector, according to the circumstances of the case, that the same, if fish, are of the fisheries of the United States; if salted provisions, were salted within the United States. And the said collector shall inspect, or cause to be inspected, the goods, wares, and merchandise so notified for exportation; and if they shall be found to correspond with the notice and proof concerning the same, the said collector shall grant a permit for lading the same on board the ship or vessel named in such notice, which lading shall be performed under the superintendence of the officer by whom the same shall have been so inspected. And the said exporter or exporters shall also make an oath that the said goods, so noticed for exportation, and laden on board the same ship or vessel, are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be relanded within the United States; and shall give bond, with one or more sureties, to the satisfaction of the said collector, in a sum equal to the amount of the drawbacks or allowances on such goods, with condition that the said goods, or any part thereof, shall not be relanded in any port or place within the limits of the United States, as settled by the late treaty of peace. *And provided further*, That the said drawbacks or allowances shall not be paid until at least six months after the exportation of the said goods, and until the said exporter or exporters shall produce to the collector with whom such outward entry is made a certificate in writing of two reputable merchants at the foreign port or place in which the same were landed, together with the oath of the master and mate of the vessel in which they were exported, certifying the delivery thereof. But in case any vessel shall be cast away, or meet with any such unavoidable accidents as to prevent the landing of such goods, a protest in due form of law, made by the master and mate, or some of the seamen, or in case no such protest can be had, then the oath of the exporter or exporters, or one of them, shall be received in lieu of the other proofs herein directed, unless there shall be good reason to suspect the truth of such oath, in which case it shall and may be lawful for the collector to require such further proof as the nature of the case may demand. *Provided, lastly*, That no goods, wares, or merchandise imported shall be entitled to a drawback of the duties paid, or secured to be paid thereon, unless such duties shall amount to \$20 at least; nor unless they shall be exported in the same casks, cases, chests, boxes, or other packages, and from the district or port into which they were originally imported."

This is an important act. It is not one which grants the bounties and allowances, but prescribes what shall be done to obtain the payment of them. The regulations extend to pickled fish, to dried fish, to salted beef and pork; and show that exportation, after being salted with foreign salt, which had paid duty, was in every instance necessary to be proved before the bounty or allowance could be paid.

## ACT OF AUGUST 10, 1790.

*The salt duty, and the bounties and allowances to exported fish and produce, all increased together.*

The committee have been able to trace the origin of this act, and to trace it to the wants of the treasury, and emanating wholly and entirely from that department, and intended to relieve its own necessities.

On the 4th of March, 1790, the Secretary of the Treasury, (General Hamilton,) in obedience to the order of the House of Representatives to report upon providing the funds which would be requisite towards the payment of interest on the debts of the individual States, reported in favor of increasing the general product of the duties on goods imported; and, among other things, recommended that the duty on salt be doubled. His recommendation was in these words:

"Salt.—An additional duty of six cents per bushel may, in the judgment of the Secretary, with propriety be laid on this article. It is one of those objects which, being consumed by all, will be most productive; and yet, from the smallness of the quantity in which it is consumed by any, and of the price, will be least burdensome if confined within reasonable limits. If a government does not avail itself, to a proper extent, of resources like these, it must of necessity overcharge others, and particularly give greater scope to direct taxation. The quantity of this article annually imported being at least a million and a half of bushels, the annual product of an additional duty of six cents may be computed at ninety thousand dollars."—*American State Papers, (Lowrie & Clark's edition,) vol. 5, p. 43.*

In conformity to this recommendation, an act was passed the same year, to wit, on the 10th of August, 1790, entitled "*An act making further provision for the payment of the debts of the United States,*" by the first section of which the duties generally were increased, and that on salt doubled, being raised from six to twelve cents a bushel. The same act doubled the bounty in lieu of drawback on fish and provisions. The fourth section of the act enacted—

"That there shall be allowed and paid on dried and pickled fish of the fisheries of the United States, and on other provisions salted within the said States, which, after the said last day of December next, shall be exported therefrom to any foreign port or place, in lieu of a drawback of the duty on the salt which shall have been expended thereupon, according to the following rates, namely: dried fish, per quintal, ten cents; pickled fish and other salted provisions, per barrel, ten cents."—*Laws U. S., vol. 2, p. 178.*

Every word of this act, and the whole recommendation of the Secretary of the Treasury in relation to it, are fully expressive of its object, to raise revenue for the government; and, in relation to salt and the fisheries, to pursue the principle of drawbacks by granting an increased bounty on the exported article in proportion to the increased duty on salt. The last section of the act is significant of the same purpose: it limits its duration to the payment of the debts and purposes for which it was passed—a limitation wholly at variance with the idea of a system for the formation of mariners. The limitation is in these words:

"SEC. 7. That the several duties imposed by this act shall continue to be collected and paid until the debts and purposes for which they are pledged and appropriated shall be fully discharged: *Provided*, That nothing herein contained shall be construed to prevent the legislature of the United States from substituting other duties or taxes of equal value to any or all of the said duties and imposts."

## ACT OF FEBRUARY 18, 1792.

*The bounty on exportation of fish changed to an allowance on the tonnage of vessels employed in the bank and codfisheries—Petitions of the fishermen—Mr. Jefferson's report on the fisheries.*

This is an important act—the one which has led some to believe that a bounty was paid out of the Treasury to the fishing vessels, to encourage the training of mariners. This is an error, as the act itself, and the petitions and reports which led to it, will clearly show. The fishermen of Massachusetts, as early as the year 1790, addressed petitions to the legislature of that State, praying its interposition with Congress in favor of aid to their pursuit; the general court of Massachusetts made a representation to Congress accordingly. These petitions and this representation were referred to Mr. Jefferson, then Secretary of State, for a report; which he made and presented to Congress in the month of February, in the year 1791. The committee here insert one of the petitions and several extracts from the report of Mr. Jefferson.

*Petition of Marblehead fishermen, 1790.*

“MARBLEHEAD, February 1, 1790.

“We, the subscribers, being a committee appointed by the owners of fishing vessels in the town of Marblehead, to take into consideration the many grievances and burdens the codfishery now labors under, and to make a statement of them; which statement, so made, to be handed to Colonel Glover, by him to be laid before the committee of the general court appointed to consider the same, do report the said statement as follows, viz :

1. Impost duties on salt.
2. Impost duties and excise on rum, sugar, and molasses.
3. Impost on hooks, lines, and leads.
4. Impost on coarse wollens.
5. Impost on duck, cordage, and cables.
6. Impost on hemp, iron, and twine.
7. Impost on tonnage and naval duties.
8. Impost on the ineffectual duties on foreign fish.
9. Impost on the duties our fisheries pay at foreign markets, while the fisheries of France and England receive large privileges and bounties from their government.
10. Impost on the heavy poll-tax laid on the fishermen.
11. Impost on excise on New England rum.

It appears to the committee; from an exact investigation, that the earnings and expenses of the fishing schooners of this town, for the years 1787, 1788, and 1789, were to the earnings of each schooner, viz :

For the year 1787	-	-	-	-	-	£145
For the year 1788	-	-	-	-	-	137
For the year 1789	-	-	-	-	-	82
And that the annual average expenses of these vessels, inclusive of insurance, were	-	-	-	-	-	124

It also appears that the number of schooners employed in the Great Bank fishery for the year 1789, was one hundred and twenty-four; nineteen of which were property of persons not belonging to the town, and of which number thirty-three sail have been taken out of the fishery from the declension of the business, exclusive of the aforementioned disadvantages.

That the bounty granted to the fishery by Congress, as a compensation for the duty on salt, this committee humbly conceive will not operate to that effect so effectually as if paid direct into the hands of the owners of the vessels, instead of the shippers of the fish.

JOHN GLOVER,  
ISRAEL FORSTER,  
EDWARD FETYPLACE,  
WILLIAM KNIGHT,  
SAMUEL HOOPER,  
ROBERT HOOPER, JR.,  
WILLIAM R. LEE,  
RICHARD PEDRICK,  
KNOTT PEDRICK,  
SAMUEL R. GERRY,  
RICHARD JAMES,  
JOSHUA ORME,  
MARSTON WATSON.

A true copy—Attest:

JOHN AVERY, JR., *Secretary.*

*"An estimate of the duties paid by the proprietors and navigators of fishing vessels of sixty-five tons and eleven hands.*

Duty on salt	-	-	-	-	-	-	\$80 25
" rum	-	-	-	-	-	-	14 00
" tea	-	-	-	-	-	-	2 64
" sugar	-	-	-	-	-	-	3 03
" molasses	-	-	-	-	-	-	99
" coarse woollens	-	-	-	-	-	-	7 33
" lines, lead, and hooks	-	-	-	-	-	-	2 09
" sail-cloth, yearly average	-	-	-	-	-	-	2 05
" cordage cables, yearly average	-	-	-	-	-	-	20 00
" tonnage	-	-	-	-	-	-	3 09
" iron, yearly average	-	-	-	-	-	-	1 00
							<hr/>
							\$138 00

Which sum, divided on eleven men, is \$12 05 per man; but deducting the drawback on the duty on salt, it remains \$57 75 on the whole, or \$5 25 on each man."

This, and other petitions of the same character, with the representation of the state of the fisheries from the general court of Massachusetts, were referred to Mr. Jefferson, then Secretary of State, who made his report to Congress on the 2d day of February, 1792, and which may be seen in volume 7th of the American State Papers, page 8, and following. In this report, Mr. Jefferson took a comprehensive view of the fisheries, not only of the United States, but of France, England, Holland, Spain, and Portu-



gal. He enumerated the advantages which our fishermen possessed over all others; showed these advantages to be inherent and great, and such as, with markets for their fish at home and abroad, and a drawback of duty on some articles used by the fishermen, they would obtain the mastery over all competitors; and he comes to the conclusion, that while markets at home and abroad should be sought for our fish, and a drawback of duty allowed them, yet the foreign system of bounties and premiums was not to be adopted: "*that the fisheries were not to draw support from the treasury.*"

The following are extracts from his report:

"It will now be proper to count the advantages which aid, and the disadvantages which oppose us in the conflict between our fishermen and those of other countries. Our advantages are:

1. The neighborhood of the great fisheries, which permits our fishermen to bring home their fish to be salted by their wives and children.

2. The shore fisheries, so near at hand as to enable the vessels to run into port in a storm, and so lessen the risk, for which distant nations must pay insurance.

3. The winter fisheries, which, like household manufactures, employ portions of time which would otherwise be useless.

4. The smallness of the vessels, which the shortness of the voyage enables us to employ, and which consequently require but a small capital.

5. The cheapness of our vessels, which do not cost above the half of the Baltic fir vessels, computing price and duration.

6. Their excellence as sea-boats, which decreases the risk, and quickens the return.

7. The superiority of our mariners in skill, activity, enterprise, sobriety, and order.

8. The cheapness of provisions.

9. The cheapness of casks, which, of itself, is said to be equal to an extra profit of fifteen per cent. These advantages are of such force, that, while experience has proved that no other nation can make a mercantile profit on the Newfoundland fishery, nor can support it without national aid, we can make a profit, if vent for our fish can be procured."

\* \* \* \* \*

"Of the disadvantages opposed to us, those which depend on ourselves are:

Tonnage and naval duties on vessels employed in the fishery.

Impost duties on salt.

On tea, rum, sugar, molasses, hooks, lines and lead, duck, cordage and cables, iron, hemp and twine, used in the fishery; coarse woollens, worn by the fishermen; and the poll-tax levied by the State on their persons. The statement (No. 6) shows the amount of these, exclusive of the State tax and drawback on the fish exported, to be \$5 25 per man, or \$57 75 per vessel of sixty-five tons. When a business is so nearly *in equilibrio* that one can hardly discern whether the profit be sufficient to continue it or not, smaller sums than these suffice to turn the scale against it. To these disadvantages, add ineffectual duties on the importation of foreign fish. In justification of these last, it is urged that the foreign fish received is in exchange for the produce of agriculture. To which it may be answered, that the thing given is more merchantable than that received in exchange; and that agriculture has too many markets to be allowed to

take away those of the fisheries. It will rest, therefore, with the wisdom of the legislature to decide whether prohibition should not be opposed to prohibition, and high duty to high duty, on fish of other nations; whether any, and which, of the naval and other duties may be remitted, or an equivalent given to the fishermen in the form of a drawback or bounty; and whether the loss of markets abroad may not, in some degree, be compensated by creating markets at home; to which might contribute the fish constituting a part of the military ration in stations not too distant from navigation, a part of the necessary sea-stores of vessels, and the encouraging private individuals to let the fisherman share with the cultivator in furnishing the supplies of the table. A habit, introduced from motives of patriotism, would soon be followed from motives of taste; and who will undertake to fix limits to this demand, if it can be once excited with a nation which doubles, and will long continue to double, at very short periods?

"Of the disadvantages which depend on others, are:

1. The loss of the Mediterranean markets;
2. Exclusions from the markets of some of our neighbors;
3. High duties in those of others; and,
4. Bounties to the individuals in competition with us."

\* \* \* \* \*

"This brings us to the question, What relief does the condition of this fishery require? and the answer is:

1. A remission of duties on the articles used in their calling.
2. A retaliating duty on the foreign article.
3. Free markets abroad."

And he concludes the report with the explicit recommendation, "*that the fisheries are not to draw support from the treasury.*"

Such was the report of Mr. Jefferson; and the legislation and diplomacy of the government have been in conformity to it. Duties were laid upon foreign fish, which, with the advantages of their position, have given to our fisheries the monopoly of the supply of the United States; and this is the great support of our fisheries, which now gives them the mastery where foreign nations bore the sway.

Among the objects prayed for by the committee of the fishermen, whose petition has been given, was a change of the payment of the bounty in lieu of drawback, from the *shipper* of the fish to the *owner* of the vessel. They represented—

"That the bounty granted to the fishery by Congress as a commutation for the duty on salt, this committee humbly conceive, will not operate to that effect so effectually as if paid direct into the hands of the owners of the vessels, instead of the shippers of the fish."

In conformity to this latter representation and request, an act was passed on the 18th of February, 1792, entitled "An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein;" which enacted:

"That the allowance now made upon the exportation of dried fish of the fisheries of the United States, in lieu of a drawback of the duties paid on the salt used in preserving the same, shall cease on all dried fish exported after the 10th day of June next; and, as a commutation and equivalent therefor, there shall be afterwards paid, on the last day of December annually, to the owner of every vessel, or his agent, by the collector of the district

where such vessel may belong, that shall be qualified agreeably to law for carrying on the bank and other codfisheries, and shall actually have been employed therein at sea for the term of four months, at least, of the fishing season next preceding; which season is accounted to be from the last day of February to the last day of November in every year: For each and every ton of such vessel's burden, according to her admeasurement, as licensed or enrolled, if of twenty tons and not exceeding thirty tons, one dollar and a half; and if above thirty tons, two dollars and a half: of which allowance aforesaid, three-eighths parts shall accrue and belong to the owner of such fishing vessel; and the other five-eighths thereof shall be divided by him, his agent or lawful representative, to and among the several fishermen who shall have been employed in such vessel during the season aforesaid, or a part thereof, as the case may be, in such proportion as the fish they shall respectively have taken may bear to the whole quantity of fish taken on board such vessel during such season: *Provided*, That the allowance aforesaid on any one vessel, for one season, shall not exceed one hundred and seventy dollars."

The second section of the same act extends the allowance to fishing boats of five tons and less than twenty, at the rate of one dollar per ton, and then provides: "that such boat or vessel shall have landed, in the course of said preceding season, a quantity of fish not less than twelve quintals for every ton of her admeasurement: the said quantity of fish to be ascertained when dried and cured fit for exportation, and according to the weight thereof, as the same shall weigh at the time of delivery when actually sold," &c.

Section 6th repeals the former drawback; and section 7th makes provision for the payment of the tonnage allowance granted in the 1st and 2d sections of the act.—*Laws U. S., vol. 2, p. 242-244.*

This act, which shifts the bounty in lieu of drawback from the shipper to the vessel, is explicit in using all the terms which are necessary to show that the nature of the bounty is not changed; that it is nothing but the commutation and equivalent for the bounty in lieu of drawback of the duty paid on the salt used in curing the exported fish, both pickled and dried.

The petition of the committee of Marblehead fishermen, in conformity to which the change was made, is also express to the same point: it describes the bounty as a compensation for the duty on salt; yet it is on this change, thus made, and in terms so guarded and explicit, that the inference is drawn by some, that encouragement to mariners, and not a return of the salt duty, is the foundation of these allowances.

In shifting the bounty on dried fish from the shipper to the fisherman himself—from the quintal of dried fish to the tonnage of the fishing vessel—the amount of the allowance to the ton was regulated by the quantity of salt used on the fish; and that quantity was thus ascertained: A quintal of dried fish, and a barrel of provisions or of pickled fish, drew the same amount of bounty; then twelve quintals of dried fish was allowed to every ton; and upon this bounty, multiplied by twelve, the allowance was fixed. This rule of calculation may be seen in the different acts, first granting the allowance, and afterwards increasing it with the increase of the salt duty. Take any of these instances, and multiply the bounty on the barrel, or on the quintal, by twelve, and the tonnage allowance is given; and every act requires the allowance to be paid at the rate of so much per ton for every twelve quintals the vessel has taken; the fish to be weighed after being cured and dried for exportation.

## ACT OF MAY 2, 1792.

This act raises the duty on salt by the indirect means of altering and reducing the standard of the bushel, substituting a weighed bushel of fifty-six pounds for a measured bushel of eighty-four pounds, and increasing the fishing allowances in the same proportion. The history of this change in the bushel, which, at the time, increased a tax on a necessary of life without professing to raise it, and which has been attended ever since, and is now attended, with such injurious consequences in the west, may be traced to its source in General Hamilton's financial reports, as follows:

On the 16th of March, 1792, the Secretary of the Treasury (General Hamilton) reported in favor of raising additional supplies for the support of the government and the defence of the frontiers; and, among other means of increasing the revenue from imposts, recommended the salt duty to be calculated upon the weight, instead of the measure; and that fifty-six pounds should be counted for a bushel. His recommendation was as follows:

"It is represented that the duty on salt operates unequally, from the considerable difference in weight, in proportion to quantity, of different kinds of salt; a bushel weighing from about fifty-six to upwards of eighty weight. It would have an equalizing effect if the bushel were defined by weight; and, if fifty-six pounds were taken as the standard, a valuable accession to the revenue would result."—(*American State Papers*, vol. 5, p. 160.)

In the same report, at page 161, the Secretary, under the head of "*Estimate of probable additional revenue from the proposed duties*," says:

"Salt, from the equalizing regulation proposed, will probably yield one-sixth more, or two cents per bushel; which, on two millions of bushels, would yield \$40,000."

This recommendation of General Hamilton had its effect. In two months thereafter, the weighed bushel was established by law. The act of May 2, 1792, entitled "*An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned*," increases the duties on many articles; and, with respect to salt, and the fishing bounties and allowances, made the following provisions:

"SEC. 3. That, from and after the last day of June next, in computing the duty heretofore laid upon salt, a bushel of salt shall be deemed not to exceed the weight of fifty-six pounds avoirdupois; and, as often as the actual bushel of salt shall exceed the said weight, such salt shall be charged in the proportion of the present rate of duty per bushel, for every fifty-six pounds of its actual weight."

In relation to the drawbacks and allowances, the 6th section enacted:

"That all drawbacks and allowances authorized by the act aforesaid, which have not been heretofore abolished, or changed, shall continue to operate as in the said act provided, in relation to the several duties which shall become payable by virtue of this act; and that, in addition thereto, there shall be allowed and paid, upon provisions salted within the United States, except such dried fish, upon the exportation thereof to any foreign port or place, as follows, to wit: On pickled fish, at the rate of eight cents per barrel; and on other provisions, at the rate of five cents per barrel; and, from and after the first day of January next, there shall be an addition of twenty per centum to the allowances respectively granted to ships or vessels employed in the bank or other codfisheries," &c.



This is the act which has introduced into some parts of the United States the idea of selling salt by the weighed instead of the measured bushel, and has led to one of the greatest impositions now practised by the salt-monopolizers of the west. Improving upon the idea of this weight for measure, they reduce the fifty-six to fifty pounds; they then sell by lick weight, which is always below true weight, and frequently as much as twenty or thirty per cent. below it. Thus, to raise the salt-tax indirectly, by diminishing the bushel, an immense and permanent injury has been inflicted upon the western States, where the weighed bushel prevails, and a false idea of the national supply is created; for, when we say so many bushels imported, or manufactured, the mind is deceived—for they are not measured bushels weighing eighty-four pounds, but weighed bushels, one third less than the measured bushel. The reported importation of seven millions of bushels per annum, is but a little upwards of five millions. Such are the consequences of a single indirect, and, apparently, a small indirect movement in legislation! To increase the salt revenue in 1792, by altering the standard of the bushel, the nation, and especially the whole western country, has since been cheated out of one-third of its salt; and since the monopoly in the west, the cheat in that quarter (lick weight and adulteration being considered) is fully one half.

But this change in the salt measure, though introduced into our laws on the recommendation of General Hamilton, and as an indirect mode of increasing the duty, was not original with him: it had previously been done, and for the same purpose, in Great Britain. Fifty-six pounds to the bushel had there been adopted, in order to increase the number of bushels, and thus augment the product of the tax. By this contrivance, the salt-tax, both in England and America, while nominally on the bushel, was, in reality, on two-thirds of a bushel; but, in the year 1818, the English relieved themselves from this imposition, and from all the burdens of the salt-tax, by repealing it *in toto*, and making salt free of tax in that country.

#### ACT OF JULY 8, 1792.

The act of July 8th, 1792, in the first section, adds eight cents per bushel on the duty on salt, and in the second section makes a corresponding increase in the bounties and allowances. The salt duty is raised from 12 to 20 cents on the 56 pounds; the bounty on the exportation of pickled fish is raised from 8 to 12 cents per barrel; on salted provisions it is raised from 5 to 10 cents per barrel; and the allowance to the fishing vessels is increased  $33\frac{1}{3}$  per centum.

The act is limited to two years duration. This act originated entirely in the recommendations of the Secretary of the Treasury, and is as follows:

"SEC. 1. That, from and after the 30th September next, there shall be levied, collected, and paid upon all salt imported into the United States, in addition to the duty of twelve cents, now payable by law, eight cents per bushel," &c.

"SEC. 2. That all drawbacks and allowances now authorized by law, in relation to the existing duty on salt imported into the United States, shall apply to the additional duty laid by this act; and that, in addition thereto,

there shall be allowed and paid, upon provisions salted within the United States, except upon dried fish, upon the exportation thereof to any foreign port or place, as follows, viz: On pickled fish, at the rate of 12 cents per barrel; on other provisions, at the rate of 10 cents per barrel. And from and after the 1st day of January next, there shall be an addition of  $33\frac{1}{3}$  per centum to the allowances now respectively granted to ships or vessels employed in the bank or other codfisheries," &c.

"SEC. 4. That this act shall continue in force for two years, and from thence unto the end of the next session of Congress, and no longer."—*Laws U. S., vol. 3, p. 17.*

This act is as explicit as human language can make it, in showing the allowances to the fishing vessels, as well as the bounties to pickled fish and exported beef and pork, to be founded upon the salt duty; rising with it as a matter of course, without any recommendation to that effect. Its limited duration to two years shows that encouragement to the training of mariners was not even thought of. Two years would hardly supply a nation with mariners!

#### ACT OF MARCH 2, 1799.

This act increases the bounty on the exportation of pickled fish and salted provisions, without any increase in the salt duty, and also without increasing the allowance to fishing vessels—that having been done in the previous act altering the measure. It is a long act of 112 sections, to regulate the collection of duties on imports and tonnage, and drawbacks generally. The 83d section applies to the bounties on pickled fish and on salted provisions, and enacts:

"That on all pickled fish of the fisheries of the United States, exported therefrom, there shall be allowed and paid a bounty of 30 cents per barrel; and on all provisions salted within the United States, (dried fish excepted,) there be allowed and paid a bounty of 25 cents per barrel; to be paid by the collector of the district from which the same shall be exported," &c.—*Laws U. S., vol. 3, p. 217.*

The reason of this increase of bounty on the two articles mentioned is not found in any document; but, doubtless, results from the change in the standard of the bushel, and because a previous increase had been allowed, at the time the change was made, on the allowance to the fishing vessels. The amount of the increased allowance is conclusive of this. Thus, the quantity of salt on a barrel of pickled fish, or pickled beef and pork, was about one bushel; the quantity on the quintal (112 lbs.) was also about a bushel. The first act laying a duty on salt, fixed the bounty at 5 cents in each case: this was subsequently raised with each increase of the salt duty, as seen in previous acts; and, after the duty was indirectly raised by reducing the measure, another increase is made in the bounties and allowances, advancing pickled fish to 30 cents on the barrel; pork and beef to 25 cents on the barrel; and proportionately to the tonnage of the fishing vessel. This will show that, while the salt duty was nominally 20 cents on the bushel, it was in reality between 25 and 30 cents; and that, at present, it is one-third or one-fourth more than it professes to be; the duty being still counted on the weighed, instead of the measured bushel.

## ACT OF APRIL 12, 1800.

The act of April 12, 1800, continues the acts laying duties on salt, and granting bounties and allowances to exported provisions and pickled fish, and to fishing vessels, for ten years; with a proviso against continuing the additional allowances for a longer time than the correspondent duties were payable for which they were granted. The essential words of the act are :

"That the additional allowances, which were respectively granted to ships or vessels employed in the bank and other codfisheries, by an act raising a further sum for the protection of the frontiers, and by an act laying an additional duty on salt, shall be continued to the ships and vessels, respectively, which shall be so employed, in the terms, and according to the intent of the said first mentioned act, for and during the further continuance thereof, as aforesaid : *Provided*, That the said allowances shall not be understood to be continued for a longer time than the correspondent duties respectively, for which the said additional allowances were granted, shall be payable."—*Laws U. S., vol. 3, page 340.*

This act is too explicit to admit of a remark. It is express in limiting the continuance of the fishing vessels to the continuance of the salt duties, for which they were granted. It was passed in the last year of the first Mr. Adams's administration, and was got through with great difficulty. The continuance was for ten years ; and it is worthy of constant remark, that all these salt-tax laws were laid for short periods, and continued for short periods ; and thus have been elongated and continued, from time to time, for near fifty years—many enemies to the tax being induced to vote for a temporary act, who would not vote for a permanent one ; and the friends of the tax knowing, that if kept on by short continuances for some time, it would be hard to get it off at all. At this ten years' continuance under Mr. Adams, a strong resistance to it was made, and the friends and foes of the measure stood nearly equal in the House of Representatives. The following was the vote on the question to strike out the *ten* years, and reduce it to two. It is hardly necessary to say which were the yeas, when the name of Mr. MAÇON is seen among the voters. He never voted for a salt tax, short or long—peace or war :

YEAS.—Willis Alston, Phannel Bishop, Robert Brown, Samuel J. Cabell, Matthew Clay, William Charles Cole Claiborne, John Condict, John Dawson, Joseph Dickson, Joseph Eggleston, Lucas Elmendorf, John Fowler, Albert Gallatin, Edwin Gray, Andrew Gregg, John A. Hanna, Thomas Hartely, Joseph Heister, Archibald Henderson, David Holmes, George Jackson, James Jones, Michael Leib, Matthew Lyon, James Linn, NATHANIEL MAÇON, Peter Muhlenberg, Anthony New, John Nicholas, Joseph H. Nicholson, Abraham Nott, John Randolph, John Smith, John Smilie, Richard Stanford, David Stone, Thomas Sumter, Benjamin Taliaferro, John Thompson, Abraham Trigg, John Trigg, Joseph B. Varnum, Robert Williams, and Henry Wood—44.

NAYS.—George Baer, Theodorus Bailey, Bailey Bartlett, James A. Bayard, John Bird, Jonathan Brace, John Brown, Christopher G. Champlin, William Cooper, Samuel W. Dana, John Davenport, John Dennis, George Dent, William Edmond, Thotnas Evans, Abiel Foster, Dwight Foster, Henry Glenn, Chauncey Goodrich, Elizur Goodrich, William Gordon, Roger Griswold, Robert Goodloe Harper, William H. Hill, Benjamin Huger, James H. Inlay, Aaron Kitchell, Henry Lee, Silas Lee, Samuel Lyman,

John Marshall, Lewis R. Morris, Robert Page, Josiah Parker, Thomas Pinckney, Jonas Platt, Levin Powell, John Reed, John Rutledge, jun., Samuel Sewall, William Shepard, Samuel Smith, George Thatcher, John Chew Thomas, Richard Thomas, Philip Van Cortlandt, Peleg Wardsworth, Robert Waln, and Lemuel Williams—50.

ACT OF MARCH 3, 1807.

This act repeals the salt duty, and, with it, repeals all the bounties on the exportation of salted provisions and pickled fish, and all the allowances to fishing vessels. The act originated in the recommendation of Mr. Jefferson to repeal the salt-tax, made in his annual message of December 2, 1806, as follows :

“The duties composing the Mediterranean fund will cease, by law, at the end of the present session. Considering, however, that they are levied on luxuries, and that we have an impost on salt, a necessary of life, the free use of which otherwise is so important, I recommend to your consideration the suppression of the duties on salt,” &c.

This recommendation was promptly acted upon by Mr. Randolph, chairman of the Committee of Ways and Means. In ten days after the message was delivered, he addressed the following note to Mr. Gallatin, Secretary of the Treasury :

COMMITTEE ROOM, *December 12, 1806.*

SIR: The Committee of Ways and Means, to whom has been referred that part of the message of the President of the United States, of the 2d instant, which suggests the expediency of abolishing the duties on salt, and of continuing, for a limited time, those duties the proceeds of which constitute the Mediterranean fund, have instructed me to request that you will furnish them with such information in possession of the Treasury Department as you may deem connected with the subject.

I am, sir, with very high respect, yours,  
JOHN RANDOLPH.

THE SECRETARY OF THE TREASURY.

To this Mr. Gallatin replied on the 18th of the same month:

TREASURY DEPARTMENT, *December 18, 1806.*

SIR: I had the honor to receive your letter of the 12th instant, requesting such information as I might deem connected with the proposition for abolishing the duty on salt, and for continuing for a limited time the duties which constitute the Mediterranean fund.

An examination of the report made on the 5th inst., in obedience to the provisions of the act supplementary to the act to establish the Treasury Department, will show that, if no other expenses whatever shall be incurred but such as are already actually authorized by law, neither the salt tax nor the Mediterranean fund is any longer wanted. The propriety of continuing the last-mentioned fund for a limited time must be decided by considerations connected with the political situation of the United States; for it is only to provide for the speedy payment of any contemplated acquisition of territory, without creating a new debt, or in case of war, that the fund can be wanted. Under existing circumstances, I should think it consistent with prudence to continue it for one year longer.



As to the duty on salt, the only additional information which appears connected with the subject is what relates to the allowance heretofore made to vessels employed in the codfishery; for this, perhaps, exceeds the duties paid on the importation of *salt employed in curing the fish.*

The allowance has amounted to—

For the year 1803	-	-	-	-	-	\$117,174
1804	-	-	-	-	-	145,987
1805	-	-	-	-	-	152,928

The quantity of dried American fish exported during the year ending on the 30th September, 1803, to - - - 461,870 quintals.

For the year ending on 30th September, 1804, to - - 567,825 "

And for the year ending 30th September, 1805, to - 514,549 "

But the quantity of fish of that description consumed within the United States is not known.

The *bounty paid on the exportation* of pickled fish, pork, and beef, is said to be no more than the duty on the salt used in curing the same.

Should there be any points on which further elucidations are wanted, and the committee will be pleased to designate what they are, their directions will be immediately attended to.

I have the honor to be, very respectfully, sir, your obedient servant,

ALBERT GALLATIN.

HON. JOHN RANDOLPH,

*Chairman of the Committee of Ways and Means.*

In consequence of these proceedings, the following act was passed, March 3d, 1807 :

"SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That, from and after the thirtieth day of June next, the act entitled 'An act laying an additional duty on salt imported into the United States, and for other purposes,' passed the eighth day of July, one thousand seven hundred and ninety-seven, shall be, and the same hereby is, repealed; and that, from and after the thirty-first day of December next, so much of any act as lays a duty on imported salt, be, and the same hereby is, repealed; and from and after the day last aforesaid, salt shall be imported into the United States free of duty: *Provided,* That, for the recovery and receipt of such duties as shall have accrued, and on the days aforesaid, respectively, remain outstanding, and for the recovery and distribution of fines, penalties, and forfeitures, and the remission thereof, which shall have been incurred before and on the said days, respectively, the provisions of the aforesaid acts shall remain in full force and virtue.

"SEC. 2. *And be it further enacted,* That, from and after the first day of January next, so much of any act as allows a bounty on exported salt provisions and pickled fish, in lieu of drawback of the duties on the salt employed in curing the same, and so much of any act as makes allowance to the owners and crews of fishing vessels, in lieu of drawback of the duties paid on the salt used by the same, shall be, and the same hereby is, repealed: *Provided,* That the provisions of the aforesaid act shall remain in full force and virtue for the payment of the bounties or allowances incurred or payable on the first day of January next."

[*Laws of the United States, vol. 4, p. 108.*

This act passed both branches of Congress almost unanimously. In the House of Representatives, there were but five votes against it. Mr. Jefferson, in his recommendation, said nothing about the bounties and allowances either to beef and pork, or to fish: they were all drawbacks of the salt duty, and this was known to everybody; and, like all other drawbacks, they ceased, of course, with the cessation of the duty on which they were founded.

The following was the vote in the House of Representatives on the passage of the act:

YEAS.—Messrs. Evan Alexander, Willis Alston, jr., Isaac Anderson, John Archer, David Bard, Joseph Barker, Burwell Bassett, George M. Bedinger, Silas Betton, Barnabas Bidwell, Phanuel Bishop, John Blake, jr., Thomas Blount, James M. Broom, Robert Brown, John Boyle, William A. Burwell, William Butler, George W. Campbell, John Campbell, Levi Casey, John Chandler, Martin Chittenden, Joseph Clay, John Claiborne, Matthew Clay, George Clinton, jr., Frederick Conrad, Leonard Covington, Richard Cutts, Samuel W. Dana, Ezra Darby, John Davenport, jr., John Dawson, William Dickson, Theodore Dwight, Elias Earle, Peter Early, James Ellicott, Caleb Ellis, Ebenezer Elmore, William Ely, John W. Eppes, William Findley, James Fisk, John Fowler, James M. Garnett, Charles Goldsborough, Edwin Gray, Andrew Gregg, Silas Halsey, John Hamilton, Seth Hastings, William Helms, James Holland, David Holmes, David Hough, John G. Jackson, Walter Jones, James Kelley, Thomas Kennan, Nehemiah Knight, John Lambert, Joseph Lewis, jr., Henry W. Livingston, Edward Lloyd, Matthew Lyon, Duncan Macfarland, Robert Marion, Josiah Masters, David Meriwether, Thomas Moore, Jeremiah Morrow, John Morrow, Jonathan O. Mosley, Jeremiah Nelson, Roger Nelson, Thomas Newton, jr., Gideon Olin, Timothy Pitkin, jr., John Porter, John Pugh, John Randolph, Thomas M. Randolph, John Rea, of Pennsylvania, John Rhea, of Tennessee, Jacob Richards, John Russell, Peter Saily, Thomas Sammonds, Martin G. Schureman, Ebenezer Seaver, James Sloane, Dennis Smett, John Smilie, John Smith, Samuel Smith, Henry Southard, Richard Stanford, Joseph Staunton, William Stedman, William B. Sturges, Samuel Taggart, Benjamin Talmadge, Samuel Tenney, David Thomas, Philip R. Thompson, Thomas W. Thompson, Uriah Tracey, Abram Trigg, Kilian K. Van Rensselaer, Joseph B. Varnum, Daniel C. Verplank, Matthew Walton, John Whitehill, Robert Whitehill, David R. Williams, Marmaduke Williams, Alexander Wilson, Joseph Winston, Thomas Wynns—122.

NAYS.—Messrs. Isaiah L. Green, Gurdon S. Mumford, Josiah Quincy, Eliphalet Wickes, Nathan Williams—5.

Such was the vote, approaching to absolute unanimity, in Mr. Jefferson's time, in abolishing the salt-tax, and the fishing bounties and allowances founded upon it.

It is to be observed that Mr. Jefferson's message says nothing about the bounties and allowances; he recommends the repeal of the salt duty; the other, like any other drawback, ceased, as a matter of course, with the cessation of the duty on which they were founded. So far as the history of the act can be traced, there was not one solitary voice in Congress for keeping up the bounties and allowances without the salt duty.

In reading over this act, the attention is arrested by the enactments of the third section, and fixed upon the peremptory character of its provisions. They are comprehensive and peremptory, and apply to drawbacks, bounty,

or allowances—all in the disjunctive, and evidently intended to prevent any payment to the fisheries under the authority of that act, except in cases of exported fish wholly cured with foreign salt, on which the duty had been secured or paid. Such is the enactment of the law now in force. That it is much disregarded, may be seen by looking to the Massachusetts salt manufacturers' report, page 74 of the salt document, No. 195, of the present session of Congress, printed by order of the Senate.

This concludes the history of the first salt tax, and the bounties and allowances founded upon it, which was ever laid in the United States. The repeal and abolition of the whole, as well as its previous history, prove the following important facts:

1. That the salt duty was a revenue measure, from 1789 to 1807.
2. That the bounty on the exportation of beef and pork, and on pickled fish, and the allowance to fishing vessels, were drawbacks (under other names) of the duty paid on the foreign salt used in curing the beef and pork, the pickled fish, and the dried fish of the United States exported.
3. That in 1807, when the Treasury could dispense with the salt revenue, all political parties, and members from all sections of the Union, united their voice to abolish the tax, and the bounties and allowances founded upon it.

[NOTE.—Mr. Macon, of North Carolina, was Speaker, and did not vote.]

#### FROM 1807 TO 1813.

During this period of six years there was no salt-tax in the United States, and no bounties or allowances on the export of provisions or fish, or to fishing vessels. Once during the time, to wit, in 1811, an attempt was made to revive the salt duty, as a protection to the domestic manufacturer; but it wholly failed. From the American State Papers of that year, it appears that on February 5, 1811, a report was made by Mr. Newton, in favor of reviving the salt duty, and fixing it at 8 cents per bushel, "as an encouragement to the domestic manufacture of the article, and the means of providing an adequate home supply, in war as well as peace. The report concluded with offering the following resolution:

*Resolved*, That a duty of eight cents per bushel on imported salt, would give encouragement to the manufacture of that article in the United States."

The report was not concurred in. The proposed duty on salt was not imposed as an encouragement to the domestic manufacture.

#### ACT OF JULY 29, 1813.

This act revived the salt duty, fixed it at 20 cents a bushel of 56 lbs., and restored the fishing bounties and allowances, without restoring the bounties on the exportation of salted beef and pork. The bill was reported from the Committee of Ways and Means, as a revenue measure, for the support of the war; its duration was limited to the war, and one year thereafter. As reported, the committee merely provided for laying the duty on the salt, without adding the drawbacks in the shape of bounties and allowances to beef, pork, fish, and fishing vessels; and this, for the obvious reason that no foreign trade was expected to be carried on during the war; but, in the progress of the bill, an exception, it was supposed, might occur in the case of fish, and the former provisions were revived in their favor.

The following is the list of bills reported :

June 10, 1813, Mr. Eppes, from the Committee of Ways and Means, reported in favor of increasing the revenue to meet the expenses of the war. With the report, the committee brought in twelve bills for additional taxes, the titles of which were—

1. A bill for the assessment and collection of direct taxes.
2. A bill to lay and collect a direct tax within the United States.
3. *A bill laying a duty on imported salt.*
4. A bill establishing the office of commissioner of the revenue.
5. A bill laying duties on licenses to retailers of wines, spirituous liquors, and foreign merchandise.
6. A bill laying duties on carriages for the conveyance of persons.
7. A bill laying duties on licenses to distillers of spirituous liquors.
8. A bill laying duties on sales at auction, &c.
9. A bill laying duties on sugars refined within the United States.
10. A bill laying duties on bank notes, and on notes of hand, and on foreign bills of exchange.
11. A bill making further provision for the collection of internal duties.
12. A bill laying an additional duty on foreign tonnage.

The following are extracts, from the bill as it passed, the bill being amended to suit the amendment in relation to bounties and allowances :

#### EXTRACTS.

“AN ACT laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries.

SEC. 1. “That from and after the first day of January next, a duty of twenty cents per bushel shall be laid, imposed, and collected, upon all salt imported from any foreign port or place into the United States. In calculating the said duty, every fifty-six pounds of salt shall be computed as equal to one bushel. And the said duty shall be collected in the same manner, and under the same regulations, as other duties laid on the importation of foreign goods, wares, and merchandise into the United States : *Provided*, That drawback shall in no case be allowed, and the term of credit for the payment of duties shall be nine months.

SEC. 2. “That, on all pickled fish of the fisheries of the United States, exported therefrom subsequent to the last day of December, one thousand eight hundred and fourteen, there shall be allowed and paid a bounty of twenty-cents per barrel, to be paid by the collector of the district from which the same shall be exported, without any deduction or abatement : *Provided, always*, That, in order to entitle the exporter or exporters of such pickled fish to the benefit of such bounty or allowance, the said exporter or exporters shall make entry with the collector and naval officer of the district from whence the said pickled fish are intended to be exported, and shall specify in such entry the names of the master and vessel in which, and the place where, such fish are intended to be exported, together with the particular quantity ; and proof shall be made to the satisfaction of the collector of the district from which such pickled fish are intended to be exported, and of the naval officer thereof, if any, that the same are of the fisheries of the United States ; and no entry shall be received as aforesaid of any pickled fish which have not been inspected and marked pursuant to the inspection laws of the respective States where inspection laws are in force, in regard to any pickled fish ; and the casks containing such fish shall be branded with the



words 'for bounty,' with the name of the inspector or packer, the species and quality of the fish contained therein, and the name of the port of exportation; and the collector of such district shall, together with the naval officer, where there is one, grant an order or permit for an inspector to examine the pickled fish as expressed in such entry; and if they correspond therewith, and the said officer is fully satisfied that they are of the fisheries of the United States, to lade the same agreeably to such entry on board the ship or vessel therein expressed: *Provided, always,* That the said bounty or allowance shall not be paid until at least six months after the exportation of such pickled fish, to be computed from the date of the bond, and until the exporter or exporters thereof shall produce to the collector with whom such outward entry is made such certificates or other satisfactory proof of the landing of the same, as aforesaid, as is made necessary for cancelling the bonds given on the exportation of goods entitled to drawback: *And provided, also,* That the bounty or allowance as aforesaid shall not be paid unless the same shall amount to ten dollars at least upon each entry.

SEC. 3. "That no bounty, drawback, or allowance, shall be made under authority of this act, unless it shall be proved to the satisfaction of the collector that the pickled fish for which the bounty, drawback, or allowance shall be claimed, was wholly cured with foreign salt, and on which a duty shall have been secured or paid."

SEC. 5. "That from and after the last day of December, one thousand eight hundred and fourteen, there shall be paid, on the last day of December annually, to the owner of every vessel, or his agent, by the collector of the district where such vessel may belong, that shall be qualified agreeably to law for carrying on the bank and other codfisheries, and that shall actually have been employed therein at sea for the term of four months, at the least, of the fishing season next preceding, (which season is accounted to be from the last day of February to the last day of November in every year,) for each and every ton of such vessel's burden, according to her admeasurement as licensed or enrolled: if of twenty tons and not exceeding thirty tons, two dollars and forty cents; and if above thirty tons, four dollars; of which allowance aforesaid three-eighth parts shall accrue and belong to the owner of such fishing vessel, and the other five-eighths thereof shall be divided by him, his agent, or lawful representative, to and among the several fishermen who shall have been employed in such vessel during the season aforesaid, or a part thereof, as the case may be, in such proportions as the fish they shall respectively have taken may bear to the whole quantity of fish taken on board such vessel during such season: *Provided,* That the allowance aforesaid on any one vessel, for one season, shall not exceed two hundred and seventy-two dollars.

SEC. 6. "That, from and after the last day of December, 1814, there shall also be paid on the last day of December, annually, to the owner of every fishing boat of five tons and less than twenty tons, or to his agent or lawful representative, by the collector of the district where such boat or vessel may belong, the sum of \$1 60 upon every ton admeasurement of such boat or vessel; which allowance shall be accounted for as part of the proceeds of the fares of said boat or vessel, and shall accordingly be so divided among all persons interested therein: *Provided, however,* That this allowance shall be made only to such boats or vessels as shall have been actually employed at sea in the codfishery four months, at the least, of the preceding season:

*And provided, also, That such boat or vessel shall have landed in the course of said preceding season a quantity of fish of not less than twelve quintals for every ton of her admeasurement; the said quantity of fish to be ascertained when dried and cured fit for exportation, and according to the weight thereof, as the same shall weigh at the time of delivery when actually sold."*

SEC. 10. "That this act shall continue in force until the termination of the war in which the United States are now engaged with the United Kingdom of Great Britain and Ireland, and the dependencies thereof, and for one year thereafter, and no longer."—*Laws U. S., vol. 4, p. 582.*

This is the act which remains in force, except in the amount of the allowances, to the present day. To say nothing of its origin as a war tax and a revenue measure, and of its very terms, which are explicit of its character and object, and show the fishing bounties and allowances to be a mere drawback, in a modified form, of the duty paid on the salt which was exported on the fish: to say nothing of all this, there is another view of it, which subjects to ridicule the idea of its being intended to nurture seamen; it is, that it was only to last during the war and one year thereafter, during which time little or no fishing could be done. How absurd to suppose that an act was intended to nurture seamen, which was to remain in force during the time that they could not go to sea, and was to cease as soon as they could go there! The table of bounties and allowances paid during the time for which this bill was intended to continue were less than \$2,000; of course, then, the reporters of the bill were right in supposing that no provision for the drawback was necessary. (See the appendix.)

The following list of members of the House of Representatives who voted against this bill shows that gentlemen from the fishing districts were then opposed to it:

"Messrs. Baylies, *Mass.*; Benson, *N. Y.*; Bigelow, *Mass.*; Bradbury, *Mass.*; Breckenridge, *Va.*; Brigham, *Mass.*; Burwell, *Va.*; Butler, *Vt.*; Caperton, *Va.*; Champion, *Conn.*; Cilley, *N. H.*; Culpeper, *N. C.*; Davenport, *Conn.*; Ely, *Mass.*; Franklin, *N. C.*; Gaston, *N. C.*; Gleninger, *Pa.*; Goldsborough; Grosvenor, *N. Y.*; Hanson, *Md.*; Hungerford, *Va.*; Jackson, *R. I.*; Kent, *N. Y.*; Kent, *Md.*; King, *Mass.*; Lewis, *Va.*; Lovett, *N. Y.*; Macon, *N. C.*; McKoy, *Va.*; Miller, *N. Y.*; Moore; Mosely, *Conn.*; Oakley, *N. Y.*; Pickering, *Mass.*; Pitkin, *Conn.*; Potter, *R. I.*; Ridgely, *Del.*; Ruggles, *Mass.*; Sheffey, *Va.*; Sherwood, *N. Y.*; Shepard, *N. Y.*; Smith, *N. Y.*; Smith, *Va.*; Stanford, *N. C.*; Strong, *Vt.*; Stuart, *Md.*; Sturges, *Conn.*; Thompson, *N. Y.*; Vose, *N. H.*; Wheaton, *Mass.*; White, *Va.*; Wilcox, *N. H.*; Wilson, *Mass.*; Winter, *N. Y.*; Wright, *Md.*"

#### ACT OF FEBRUARY 9, 1816.

This act continues in force the act of July 29, 1813, which revived the salt duty and the fishing bounties and allowances. The cause of this continuance—contrary to the pledge contained in the last section of the act, that it was to remain in force during the war with Great Britain, and for one year thereafter, "*and no longer*"—the cause of this continuance, in violation of such a pledge, deserves to be known; and the committee have been successful in their searches to find it out. It was continued upon the urgent recommendation of the Treasury Department, and the Committee of Ways and Means of the House of Representatives, as one of the means of strengthening the defences of the country, and of paying the war debt; of

providing for the rapid extinguishment of that debt, as expressed by Mr. Lowndes in his report upon the peace revenue system of January 9, 1816.

The sum of \$13,500,000 per annum applied to the public debt would extinguish it in twelve years; and, for that purpose, the committee, by their chairman, Mr. Lowndes, recommended the continuation of many taxes and duties, and among the rest the continuation of the salt tax and the tax on bank notes. In conformity with this recommendation, the act of July, 1813, laying a duty on imported salt, and granting a bounty on pickled fish exported, and an allowance to fishing vessels, was continued, and continued generally, without limitation of time. The report is full and elaborate, and is found at pages 62, 63, and 64 of the 3d volume of American State Papers. The report contains no intimation of any other cause whatever for continuing this tax, nor does it mention the fishing bounties and allowances. And it is here worthy of especial note, that, in no recommendation whatever—to lay or to increase the salt duty, to abolish it, revive it, or continue it—was any mention or allusion ever made to the fishing bounties and allowances. Being known by every body as being a mere drawback of the salt duty, it was known that they rose and fell with that duty, and that no recommendation about it was either necessary, or even pertinent.

The following is the act:

“That the act entitled ‘An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries,’ passed on the 29th day of July, in the year 1813, shall be, and the same hereby is, continued in force; any thing in the said act to the contrary, notwithstanding.”—*Laws U. S., vol. 6, p. 14.*

Thus the salt duty, and its appurtenances, the fishing bounties and allowances, were continued without limitation of time expressed, but evidently with the understanding that twelve years would be the limit—that the public debt would be paid in that time, and the tax abolished. This should have been in the year 1828; but the debt was not paid until seven years thereafter, under the second administration of General Jackson, who, according to the example of Mr. Jefferson, recommended the abolition of the salt tax before he left the Presidential chair.

It is worthy of remark, that other taxes and duties which were continued at the same time with the salt duty, and for the same purpose, and in the same words, have long since been discontinued. Among these, the committee remark the act laying a duty on bank notes, which was laid in 1813, when the salt tax was revived, and was continued at the same time that that tax was continued, and in the same form of words, namely, “shall be, and hereby is, continued in force; any thing in the said act to the contrary, notwithstanding.” Yet this tax on bank notes has been repealed, and the salt tax remains.—*Laws U. S., vol. 6, p. 12.*

#### REPEALING ATTEMPTS OF 1818.

Though continued for the most holy of purposes—that of rapidly extinguishing the public debt—yet a tax upon salt was too odious in itself not to have enemies; and accordingly, repeated attempts were made to repeal it before the twelve years were out. In two years after the act of continuation, a resolution of the Senate was sent to the Finance Committee to report upon the expediency of its repeal. That committee, on the 27th of January, 1818, through Mr. Campbell, their chairman, reported against the repeal,

solely on financial grounds, and because the tax, which yielded above \$800,000 per annum, after deducting the bounties and allowances, could not be spared from the revenue.

The committee, in their report, say: "That, from the statement (from the Treasury Department) referred to them, it appears the duty which accrued on salt during the period of two years and six months ending the 30th of June, 1817, amounted to \$2,188,377, from which *deducting the bounty paid on pickled fish exported, and the allowances to vessels employed in the fisheries*, during the same time, amounting to \$165,611, would leave, as *net* amount of duty accruing for that time the sum of \$2,022,611, being somewhat more than \$809,000 per annum. \* \* \* To diminish, under existing circumstances, the national revenue, by deducting from it the amount of the duty in question, would not, in their opinion, accord with sound policy; and no other sources occur to them from which that amount could, with more propriety, be drawn;" and to that effect reported a resolution opposed to the repeal.

At the same session of Congress a similar attempt at repeal was made in the House of Representatives, and resulted in the same way. On the 3d day of March, 1818, Mr. Lowndes, from the Committee of Ways and Means, reported against the repeal, communicating to the House a letter from Mr. Crawford, the Secretary of the Treasury, which gave the reasons which opposed the repeal. After showing that the salt duty, besides paying the fishing bounties and allowances, was yielding about \$800,000 annually of net revenue, the letter proceeded to say:

"The revenue, in the annual report, has been estimated for the year 1818 at \$24,525,000 including the internal duties, which have been since repealed. The revenue for that and the next two years may be estimated at \$22,025,000. The expenditures for the same year have been estimated at \$21,946,351; which being deducted from the estimated revenue, there would remain a surplus of revenue beyond the expenditure at present authorized by law, of only \$78,648. It therefore appears that, if the salt-tax shall be repealed, there will be a deficit in the revenue of more than \$700,000 annually, until the proceeds of the sales of the lands in the State of Mississippi and in the Alabama Territory shall be applicable to the current expenses of the government."

Such was the letter of the Secretary. An annual deficit of \$700,000 in the Treasury if the salt-tax was repealed—a pretty strong reason for continuing it, and which caused this tax to be continued in the United States, though it could not cause it to be continued in England: for it was in the same year (1818) that the salt-tax was repealed by the British Parliament, although the chancellor of the exchequer declared that the repeal would leave a deficit of £1,500,000 per annum (about \$7,000,000) to be made up by new taxes on other objects. He was answered that other objects might be resorted to, because a tax on salt was fundamentally wrong, doing far more mischief to the agriculture and rural economy of the kingdom than its proceeds could do good to the government; that the interests of agriculture required it to be abolished—and abolished it was.

In resisting the repeal, it is to be observed that the resistance is placed wholly on the ground of a deficit in the Treasury, and that an implied pledge was given to repeal it as soon as the Alabama and Mississippi lands were in market.



The committee conclude what they have to remark on these two abortive attempts to repeal the salt-tax in 1818, with repeating the remark which they have so often made before—that the repeal was considered, purely and simply, as a question of revenue; not a word being discoverable by which any human being dissented from the repeal on account of keeping up the fishing bounties and allowances, or took them into the consideration of the question in any shape or way whatsoever.

#### ACT OF MARCH 1, 1817.

This act requires the owner and three-fourths of the crew of a fishing vessel to be citizens of the United States, or persons not subjects of any foreign prince or state, and is the first act which made that requisition. It says, in section 3 :

“That, after the 30th day of September next, the bounties and allowances now granted by law to the owners of boats and vessels engaged in the fisheries shall be paid only on boats or vessels the officers and at least three-fourths of the crews of which shall be proved, to the satisfaction of the collector of the district where said boat or vessel shall belong, to be citizens of the United States, or persons not the subjects of any foreign prince or state.”

This act is the first which requires the owner of the vessel, or any part of the crew, to be American citizens. Before that time they might all be foreigners, (a pretty commentary upon the idea of nurturing American seamen!) and doubtless were foreigners in many instances, as would appear from the act of April 4, 1818, for the relief of those who had been “prevented by illegal capture, or seizure, or pretence of authority from any foreign government, from fishing at sea since the year 1815,” &c. Even as the law now stands, one fourth of the crew may be foreigners, and the other three-fourths and the officers may all be persons not citizens of the United States, provided they be not the subjects of any foreign prince or state. This exception still leaves us in the predicament of extending these bounties and allowances to those who are not American citizens—a thing perfectly right in the case of a drawback, and perfectly absurd under the idea of raising up mariners by the aid of bounties from the American treasury. But even this equivocal provision in favor of part of the crew and officers being American citizens, seems to be overruled by the next on the subject.

#### ACT OF MARCH 3, 1819.

This act increases the allowance, diminishes the time for which it may be granted, and uses the word *persons* instead of citizens, in describing those to whom the allowances may be paid. The committee have not been able to trace the history of the act, nor to discover the motives in which it originated. It is a case in which the want of a preamble is felt. The following is the act :

“That, from and after the passing of this act, there shall be paid on the last day of December, annually, to the owner of every fishing boat or vessel, or his agent, by the collector of the district where such boat or vessel may belong, that shall be qualified, agreeably to law, for carrying on the bank and other cod fisheries, and that shall actually have been employed therein at sea for the term of four months at least of the fishing season next preceding, (which season is accounted to be from the last day of February to

the last day of November every year) for each and every ton of such boat or vessel burden, according to her admeasurement as licensed or enrolled, if of more than five tons and not exceeding thirty tons, three dollars and fifty cents; if above thirty tons, four dollars; and if above thirty tons, and having had a crew of ten *persons*, and having been actually employed in the cod-fishery at sea, for the term of three and one-half months at the least, but less than four months of the season aforesaid, three dollars and fifty cents: *Provided*, That the allowance aforesaid on any one vessel, for one season, shall not exceed three hundred and sixty dollars."—*Laws U. S.*, vol. 6, page 421.

The following is the only proceeding in relation to the origin of the act of 1819, which the committee have been able to find :

IN THE HOUSE OF REPRESENTATIVES,  
*January 5, 1819.*

On motion of Mr. Sampson, of Massachusetts,

*Resolved*, That the Committee of Ways and Means be instructed to inquire into the expediency of amending the 5th section of the act entitled "An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries," so that the owner of every vessel above twenty tons, employed in the fisheries, shall receive an allowance of four dollars for each and every ton of such vessel's burden: *Provided*, That the allowance aforesaid on any one vessel, for one season, shall not exceed three hundred and sixty dollars.

Besides increasing the allowance and shortening the fishing season, this act, by using the word *persons*, and giving the allowance absolutely to them, without reference to their national character, would seem to dispense with the previous provisions in relation to such character, required in the act of 1817. The committee rely upon it to show that Congress never thought of raising up a body of American seamen by mean of these fishing bounties and allowances.

Having finished the examination of the acts of Congress which grant or increase these allowances, the committee will now present two tables to exhibit their progressive increase, and to show their dependence upon the salt duty.

*A table of progressive increase of the salt-duties, and of the provision and fish bounties and allowances.*

Years.	Salt duty.	Provision bounty.	Pickled fish.	Dried fish.
1789	6 cts. bushel.	5 cts. barrel.	5 cts. barrel.	5 cts. quintal.
1790	12 do	10 do	10 do	10 do
1797	20 do	18 do	22 do	
1799	—	25 do	30 do	

The increase in 1799, without an apparent increase of the salt-duty at the same time, was to compensate for the diminished bushel previously es-

tablished by law, and which had the effect of increasing the salt duty nearly one-third. The duty on salt was increased five fold since 1789, and the bounties to fish and provisions were increased in about the same proportion. The duty on salt, after the diminution of the bushel, must have been 30 cents on the true bushel. The salt required for a barrel of beef, pork, or fish, or on a quintal of fish, was about one bushel; consequently the allowance in lieu of drawback was about the amount of the duty on a bushel. After 1792 the bounty on dried fish was commuted to a tonnage allowance at the rate of twelve quintals to a ton; and at that rate the proportion which the allowance bears to the salt duty may be easily computed in the following table.

The following is the table of allowances, with their successive increases, beginning in 1792, when the bounty on dried fish was commuted into a tonnage allowance:

Years.	Salt duty.	Vessels 5 to 20 tons.	Vessels 20 to 30 tons.	Maximum allowance.
1792	12 cents.	\$1 00 per ton.	\$1 60 per ton.	\$170
1792	12 "	1 20 "	1 80 "	204
1797	20 "	1 60 "	2 40 "	272
1807	none.	none.	none.	none.
1813	20 "	1 60 "	2 40 "	272
1819	20 "	3 50 "	4 00 "	360

The reason for the last increase, the committee remark, is not seen in the law; but, on calculating it, it does not seem to vary much from the proportion of 1789. Thus, a quintal of dried fish, drawing a bounty of 30 cents, and 12 quintals of dried fish to the ton, would give \$3 60 for the tonnage allowance. Nor does the maximum vary much from the proportion of 1789. At that time the Marblehead committee of fishermen stated that a vessel of 65 tons would pay \$80 25 duty on her salt, the duty then being 6 cents. To carry out this proportion, the same vessel, when the duty was 30 cents, would pay \$401 25, which is more than the maximum allowance of 1819.

It may have been on some argument to show that the allowance was not a full return of the duty paid; that it was raised in 1819, as the refined sugar drawback was raised on a similar argument in 1828.

#### CONSTRUCTION AND EXECUTION OF THE LAWS GRANTING BOUNTIES AND ALLOWANCES TO THE FISHERIES.

These laws have uniformly been construed and executed as drawbacks of the salt duty; and, as such, the amounts paid to the fisheries, and also on salted beef and pork, while payable on salted provisions, have uniformly been calculated in bushels of salt, according to the existing duty at the time, and deducted from the gross importation of the year, and the net revenue then calculated on the remainder. The annual reports on the finances of all the secretaries show this, except those of the present Secretary, during whose time it appears in other documents. In proof of this, the committee here present the reports on the product of the salt tax, one

from each Secretary of the Treasury, from Mr. Gallatin to Mr. Taney, inclusive, with a table of all the reports in General Hamilton's time; and a letter from Mr. Woodbury, showing that, since his time, the product of this branch of the revenue, with that of the other branches, appears in other documents, some of which have not been printed for some years past.

The following are the treasury reports referred to :

## D.

*Statement exhibiting the quantities of salt actually paying duty for each calendar year, from 1790 to 1800, deducting the quantities exported and entitled to drawback; and also the amount exempted from duty on account of bounties on the exportation of salted fish and provisions, and of allowances to fisheries, calculated at the same at which they are now fixed by existing laws.*

Years.	Salt.		Amount of bounties and allowances.	Bounties and allowances reduced into bushels of salt at the present rates.	Salt paying duty, bushels of 56 pounds.
	Imported bushels of 56 pounds.	Exported. bushels of 56 pounds.			
1790	2,196,780	15,007	—	<i>a</i> 447,720	1,734,053
1791	1,810,421	3,240	—	<i>b</i> 447,720	1,359,461
1792	1,779,510	204	\$44,772	447,720	1,331,586
1793	2,027,332	4,383	89,696	597,975	1,424,974
1794	2,958,411	4,783	107,537	716,910	2,236,718
1795	2,823,718	1,475	81,135	540,900	2,281,343
1796	3,670,077	32,108	93,889	625,920	3,012,049
1797	2,977,902	103,633	92,874	586,097	2,288,172
1798	2,753,127	161,210	113,904	569,520	2,022,397
1799	2,513,411	104,025	149,375	746,875	1,662,511
1800	3,287,868	25,950	105,536	527,675	2,734,243

NOTE *a b*.—Each of those two years estimated at the same rate as the year 1792.

TREASURY DEPARTMENT,

Register's Office, December 12, 1801.

JOSEPH NOURSE, Register.

NOTE *c*.—"From the annual importations are deducted not only the exportations of salt, but also the quantities which did not pay duties on account of the bounties upon the exportations of salted fish and provisions, and of the allowances to fisheries; the quantities thus deducted being calculated as if the bounties and allowances had been during the whole period at the same rate as established by the now existing laws."—See statement D.

Note.—This table, with its heading and explanatory notes, is copied from Mr. Gallatin's first report on the finances.—*American State Papers for the year 1801.*



## SALT.

1803. *Albert Gallatin.* 2,760,648 bushels, at 20 cents - - - - - \$552,129 60

*Note c.*—Imported, bushels of 56 pounds - - - - - 3,542,872

Exported - - - - - 23,635

Amount of bounties and allowances, \$151,717 86,  
reduced into bushels of salt at the present rates -

758,589

782,224

Paying duty, bushels of 56 pounds - - - - -

2,760,648, at 20 cents,

552,129 60

[See Annual Report on the Finances for 1803.]

1814. *A. J. Dallas.* 379,112 bushels, at 20 cents - - - - - \$75,822 40

*Note.*—The quantity and amount here stated exhibits “the *difference* between” salt “paying duty, and imported,” and salt “entitled to drawback, and re-exported.” [See Annual Report on the Finances for 1814.]

1818. *William H. Crawford.* 2,752,396 bushels, at 20 cents - - - - - \$550,479 20

*Note.*—Imported, bushels - - - - - 3,557,925, at 20 cents, 711,585 00

Exported, do. - - - - - 32,589

Bounties and allowance reduced into bushels -

772,940

805,529, at 20 cents,

161,105 80

2,752,396

550,479 20

[See Annual Report on the Finances for 1818.]

## SALT—Continued.

1824. <i>Richard Rush.</i>	3,092,052 bushels, at 20 cents	-	-	-	-	-	<u>\$618,410 40</u>
<i>Note.</i> —Imported, bushels	-	-	-	-	-	4,227,841, at 20 cents,	845,568 20
Exported, do.	-	-	-	-	61,435		
Bounties and allowances reduced into bushels, at 20 cents per bushel	-	-	-	-	1,074,354		
					<u>1,135,789, at 20 cents,</u>		<u>227,157 80</u>
					<u>3,092,052</u>		<u>618,410 40</u>

[See Annual Report on the Finances for 1824.]

1829. <i>S. D. Ingham.</i>	5,076,414 bushels, at 20 cents	-	-	-	-	-	<u>\$1,015,282 80</u>
<i>Note.</i> —Imported, bushels	-	-	-	-	-	6,495,409, at 20 cents,	1,299,081 80
Exported, do.	-	-	-	-	68,607		
Bounties and allowances reduced into bushels, at 20 cents per bushel	-	-	-	-	1,350,388		
					<u>1,418,995, at 20 cents,</u>		<u>283,799 00</u>
					<u>5,076,414</u>		<u>1,015,282 80</u>

[See Annual Report on the Finances for 1829.]

1830. <i>Louis McLane.</i>	3,256,010 bushels, at 20 cents	-	-	-	-	-	<u>\$651,202 00</u>
<i>Note.</i> —Imported, bushels	-	-	-	-	-	4,387,510, at 20 cents,	877,502 00
Exported, do	-	-	-	-	100,268	-	-
Bounties and allowances reduced into bushels, at 20 cents per bushel	-	-	-	-	<u>1,031,232</u>	1,131,500, at 20 cents,	<u>226,300 00</u>
						<u>3,256,010</u>	<u>651,202 00</u>

[See Annual Report on the Finances for 1830.]

1832. <i>R. B. Taney.</i>	3,828,811 bushels	-	-	-	-	-	<u>\$382,284 45</u>
<i>Note.</i> —Imported, bushels	-	-	-	-	-	4,253, at 15 cents,	637 95
Do do	-	-	-	-	-	6,183,942, at 10 cents,	618,394 20
						<u>6,188,195</u>	<u>619,032 15</u>
Exported, bushels	-	-	-	4,215, at 20 cents,	\$843 00	-	-
Do do	-	-	-	7,756, at 15 cents,	1,163 40	-	-
Do do	-	-	-	6,040, at 10 cents,	604 00	-	-
Bounties and allowances reduced into bushels, at 10 cents per bushel	-	-	-	2,341,373, at 10 cents,	234,137 30	-	236,747 70
				<u>2,359,384</u>	-	-	<u>382,284 45</u>

[See Annual Report on the Finances for 1832.]

The committee, seeing that the present Secretary of the Treasury had not included in his annual reports on the finances a table of the net product of the different branches of the revenue, with the explanatory notes, addressed a letter to him on that point, and received from him, in answer, that these net products appeared in other documents named by him. The following are the letters :

SENATE CHAMBER, *March 31, 1840.*

SIR: The Committee on the Fishing Bounties and Allowances direct me to request that you will have made out for them a report of the product of the salt duty annually since you became Secretary of the Treasury, showing the net product of the revenue from that branch of income after deducting the fishing bounties and allowances, in the same form as made out by previous Secretaries. The committee presume the statement has been omitted in your reports, to avoid the delay in rendering the annual report on the finances which the ascertainment of the net product of the different branches of the revenue for the year would necessarily create.

Yours, respectfully,

THOMAS H. BENTON, *Chairman.*

HON. MR. WOODBURY,  
*Secretary of the Treasury.*

TREASURY DEPARTMENT, *April 1, 1840.*

SIR: Yours of yesterday's date has been received. The document to which you refer, I presume, is such a one as was sent by me to the House of Representatives on the 3d of February, 1835, printed No. 118.

I will have a similar one, as to salt, prepared by the register, as you request, for the subsequent years, so late as full returns are received. But he has not recently and yearly compiled a separate one on the subject, considering that it was required by no law, and that the same information was, in substance, annually communicated to Congress in the statistical tables of commerce, and in the publication of the annual receipts and expenditures.

The former gives the number of bushels of salt imported and exported yearly, the duty on which is ten cents per bushel; and the latter gives the amount of the fishing bounties and allowances annually.

I am, very respectfully, your obedient servant,

LEVI WOODBURY,  
*Secretary of the Treasury.*

HON. THOS. H. BENTON,  
*Senate United States.*

The following are extracts from document No. 118 of the House of Representatives, February 3, 1835, referred to by the Secretary; all showing that the fishing bounties and allowances were classed with other drawbacks, and deducted as such from the gross revenue :



## A.

*A statement exhibiting the duties which accrued on merchandise, tonnage, and light-money; of drawback on foreign merchandise, domestic refined sugar, and domestic distilled spirits exported; bounty on salted fish exported; allowances to vessels employed in the fisheries; and of expenses of collection, during the year ending on the 31st of December, 1833.*

Year.	Duties on		Drawback.		Bounties and allowances.	Gross revenue.	Expenses of collection.	Net revenue.
	Merchandise.	Tonnage and light money.	On foreign merchandise.	On domestic refined sugar and domestic distilled spirits.				
1833	\$20,810,992 66	71,729 43	3,422,079 06	37,603 86	258,466 83	17,163,672 34	1,326,691 13	15,836,981 21

## STATEMENT B—(extract.)

Amount brought forward - \$10,594,123 25

## DUTIES ON SPECIFIC ARTICLES.

1. Wines	-	3,948,041	gallons, at 16.6 cents average	-	-	\$658,305 52	
2. Spirits	-	2,316,612	gallons, at 60.8 cents average	-	-	1,409,571 99	
Molasses	-	15,728,326	gallons, at 5 cents	-	-	786,416 30	
Do	-	4,070	gallons, at 10 cents	-	-	407 00	
3. Sugar	-	99,814,354	pounds, at 2.6 cents average	-	-	2,570,425 32	
4. Salt	-	3,586,820	bushels	-	-	358,777 60	
5. All other articles	-	-	-	-	-	4,092,513 20	
							9,876,416 93
							<u>20,470,540 18</u>

*Explanatory statements connected with B.*

## 4. SALT.

Imported, bushels -	-	-	-	6,223,799 at 10 cents	-	-	\$622,379 90
Imported, bushels -	-	-	-	956 at 20 cents	-	-	191 20
				<u>6,224,755</u>			<u>622,571 10</u>
Exported, bushels -	-	-	53,267	-	-	\$5,326 70	
Bounties and allowances, reduced into bushels, at 10 cents per bushel	-	-	<u>2,584,668</u>	-	-		
				<u>2,637,935</u>	-	<u>258,466 80</u>	<u>263,793 50</u>
				<u>3,586,820 bushels</u>			<u>\$358,777 60</u>

## TREASURY DEPARTMENT,

April 2, 1840.

SIR: In compliance with the request contained in your communication of the 31st ult., I have the honor to transmit herewith a "statement exhibiting annually the net amount of duties which accrued on salt imported, after deducting the quantity re-exported, entitled to drawback, the amount of bounties on salted fish exported, and allowances to vessels employed in the bank and codfisheries during the years 1833, 1834, 1835, 1836, 1837, and 1838," being so late as full returns are received.

Very respectfully, your obedient servant,

LEVI WOODBURY,  
*Secretary of the Treasury.*

HON. THOS. H. BENTON,  
*Senate United States.*

P. S.—Similar information you will find for a long series of years, sent by this department to the Senate in December last, and printed, doc. 196, page 162, &c.

*Statement exhibiting annually the net amount of duties which accrued on salt imported, after deducting the quantity re-exported entitled to drawback, the amount of bounties on salted fish exported, and allowances to vessels employed in the bank and codfisheries during the years 1833, 1834, 1835, 1836, 1837, and 1838.*

## SALT IMPORTED IN 1833.

Imported, bushels	-	-	-	-	6,223,799 at 10 cents	-	-	\$622,379 90
Do do	-	-	-	-	956 at 20 cents	-	-	191 20
					<u>6,224,755</u>			<u>622,571 10</u>
Exported, bushels	-	-	-	53,267	-	-	\$5,326 70	
Bounties and allowances reduced into bushels, at 10 cents per bushel	-	-	-	<u>2,584,668</u>				
					2,637,935	-	258,466 80	
								<u>263,793 50</u>
					<u>3,586,820</u> bushels			<u>\$358,777 60</u>

## SALT IMPORTED IN 1834.

Imported, bushels	-	-	-	-	6,228,219 at 10 cents	-	-	\$622,821 90
Exported, bushels	-	-	-	101,971	-	-	\$10,197 10	
Bounties and allowances reduced into bushels, at 10 cents per bushel	-	-	-	<u>2,290,710</u>				
					2,392,681	-	229,071 00	
								<u>239,268 10</u>
					<u>2,835,538</u> bushels			<u>\$383,553 80</u>



SALT IMPORTED IN 1835.

Imported, bushels	-	-	5,309,538 at 10 cents	-	\$530,953 80
Exported, bushels	-	-	53,517	-	\$5,351 70
Bounties and allowances reduced into bush-	-	-		-	
els, at 10 cents per bushel	-	-	2,333,217	-	
			<u>2,386,734</u>		<u>233,321 70</u>
					238,673 40
			<u>2,922,804</u> bushels		<u>292,280 40</u>
Extra duty on foreign vessels	-	-		-	178 72
					<u>\$292,459 12</u>

TREASURY DEPARTMENT,  
Register's Office, April 2, 1840.

T. L. SMITH, Register.

Passing from the annual reports of the Secretaries of the Treasury to those which were made in answer to calls, the committee feel safe in asserting, from a careful examination of the documents, that in every answer to every call for a return of the proceeds of the salt duty—of which calls many have been made—in answer to every such call, the amounts of the fishing bounties and allowances, like other drawbacks, were first deducted, being converted into bushels of salt at the existing rate of duty, and the remainder presented as the quantity giving the net revenue. The number of these is so great, and their similitude so exact, that the committee deem it unnecessary to refer to them, except in two instances from Mr. Gallatin, where the drawback character of the bounties and allowances become still stronger from his remarks, that, in one case, they amounted to more than the duty would give, and, in the other case, that they amounted to more than the total duty; this latter case being after the repeal of the salt-duty, and occasioned by paying arrearages; and in another instance from him, where the amounts paid to the fisheries and the fishing vessels are expressly stated to be in consideration of the impost on salt.

The first of these statements is an answer to a call from the Committee of Ways and Means of the House of Representatives, December 12, 1806, and says :

“As to the duty on salt, the only additional information which appears connected with the subject is what relates to the allowances heretofore made to vessels employed in the codfishery; for this, perhaps, exceeds the duties paid on the importation of the salt employed in curing the fish.

“The allowance has amounted to—

“For the year 1803	-	-	-	-	-	\$117,174
“For the year 1804	-	-	-	-	-	145,987
“For the year 1805	-	-	-	-	-	152,928

“The quantity of dried fish exported during the year ending 30th September, 1803, amounted to	-	461,870 quintals.
“For the year ending 30th September, 1804, to	-	567,825 quintals.
“For the year ending 30th September, 1805, to	-	514,549 quintals.”

The committee would remark, upon this statement of Mr. Gallatin, that a similar comparative statement for the present time would show a much greater disproportion between the duty and the allowance; the dried fish now exported being less than half what it was in the years named by Mr. Gallatin, and the allowance paid being nearly double. Add to this, that the Massachusetts salt manufacturers, in their returns to the marshal and collector, under a call from the Secretary of the Treasury, in obedience to an order of the House of Representatives in 1835, report that domestic salt of their manufacture was largely used in the fisheries. For this, see the Salt Document of the present session, printed by order of the Senate, No. 196, p. 74, as follows :

*Abstract return of salt-works in the district of Massachusetts.*

Number of works.	Nature of works by solar evaporation in wooden vats..	Places where established.	Capital invested.	Number of persons employed.	Common price and kinds.	Quantity manufactured yearly.	Estimated quantity consumed in the fisheries.	Number of proprietors.
						<i>Bushels.</i>	<i>Bushels.</i>	
1	16,000 salt-work feet, or							
	160,000 square feet	Quincy - -	\$17,000 00	4	\$0 44	4,300	Not returned	1
1	8,000 salt-work feet	Chelsea - -	8,000 00	2		2,000	Not returned	2
1	2,500 do	Marshfield - -	2,500 00	1	Coarse 43 $\frac{1}{2}$	900	80,888	Not returned.
5	13,823 do	Duxbury - -	13,300 00	6	" 43 $\frac{1}{2}$	4,500		
6	6,300 do	Edgartown - -	6,300 00	6	" 40	1,485		
2	5,500 do	Nawshaw island -	5,500 00	2	" 40	1,400		
2	8,700 do	Tisbury - -	8,700 00	4	" 40	2,100	2,311	Not returned.
4	9,600 do	Holmes's Hole -	9,600 00	6	" 40	1,950		
Not returned	1,379,971 do	County of Barnstable	1,379,971 00	520	" 38	393,537	Not returned	762
3	9,270 do	Hingham - -	9,270 00	3	" 40	1,200	Not returned	6
2	9,000 do	Hull - -	9,000 00	2	" 40	2,150	Not returned	2
	51,335 do	New Bedford -	51,335 00	8	" 39	14,447	8,000	10
23	110,000 do	Dartmouth - -	100,000 00	35	" 39	28,000	3,000	32
	13,000 do	Westport - -	13,750 00	5	" 38	3,900	2,200	5
	21,053 do	Fairhaven - -	27,850 00	6	" 40	6,320	2,900	6
30	84,500 do	Rochester - -	84,500 00	65	" 40	32,500	16,000	
	8,000 do	Wareham - -	8,000 00	4	" 42	3,000	-	6
80			1,754,576 00	679		503,689	115,299	832

Stated by

SAMUEL D. HARRIS, *Marshal.*

The other statement of Mr. Gallatin was made in 1809, after the salt duties had been repealed, (which was done in 1807,) and while bounties and allowances accruing before the repeal were paid after it; and thus brought the salt revenue largely in debt for the year 1808. The statement is given in the annual report of the finances, dated December 8, 1809. It shows that the arrearages of salt duty collected that year (1808) were \$5,873, and the outstanding bounties and allowances paid amounted to \$160,269, bringing the salt revenue *of that year* \$154,396 in debt to the fisheries. This statement is important as showing the scrupulous exactness with which Mr. Gallatin kept the account between the salt revenue and the bounties and allowances which were founded upon it.—*American State Papers*, vol. 6, p. 378.

At page 320 of the same volume, Mr. Gallatin, under the head of "Payments for bounty on exported pickled fish and provisions *in consideration of the impost on salt*," gives the total of these payments, from 1791 to 1807, inclusive, at \$449,814 32.

And, under the head of "Payments for allowance to vessels employed in fisheries, *in consideration of impost on salt for dried fish*," he gives, for the total of such payments for the same time, the sum of \$1,620,026.

Instances of this kind might be multiplied; but the committee deem it sufficient to give an example, without going over the whole.

The committee will make but one more quotation, and that a reference to an authoritative construction and classification of these bounties and allowances by an eminent statician. It is to Seybert's *Statistics*, page 396, where they are classed with other drawbacks, and stated to be *in consideration of the impost on salt*. He puts the whole of the drawbacks in one table, under the following heads:

1. Debentures issued for drawback on merchandise exported.
2. Debentures issued for drawback on the Mediterranean fund.
3. Drawback on exported domestic distilled spirits, in consideration of the impost on molasses.
4. Drawback on domestic manufactured snuff exported.
5. Drawback on domestic refined sugar exported, in consideration of the impost on brown sugar.
6. Bounty on exported pickled fish and provisions, in consideration of the impost on salt.
7. Allowance to vessels employed in the fisheries, in consideration of the impost on salt used for curing dried fish.

#### CONSTRUCTION AND UNDERSTANDING OF THE FISHING BOUNTY AND ALLOWANCE LAWS BY THE FISHERMEN THEMSELVES.

The committee have remarked, among the public documents, a great many reports and references to petitions from fishermen for special laws to grant the allowance, in cases where the general law had expired, or did not cover the case; and where the prayer for the allowance was founded on the fact that the salt, which was of foreign origin, and had paid the duty, had afterwards been lost at sea, or landed in a foreign country without being put on fish, or by a construction of the accounting officers, the allowance was withheld, although the salt used was of foreign origin, and had paid the duty.



In the American State Papers for 1809, there is a letter from Mr. Gallatin, on a number of these petitions, to the chairman of the Committee of Ways and Means, covering the answer to the applications of the collectors in thirty-one towns and cities, seaports of New England, in relation to claims for fishing bounties and allowances, after the repealing act of March 3, 1807. The decision of the Comptroller says:

"The collectors of the customs in Massachusetts generally continued to pay the full bounty allowed by different acts of Congress to the owners and crews of fishing-vessels, until the 1st day of January, 1808, notwithstanding the additional bounty granted by the act of July 8, 1797, was made by the act of April 12, 1800, to depend for its continuance upon the existence of the act laying an additional duty upon salt, which was repealed after the 20th of June, 1807, by the act of the 3d of March, 1807.

"The reasons which governed the collectors in their construction of the laws are stated in the petitions; the principal of which is, *that the salt used by them was imported and purchased by them prior to the 1st of July, 1807, after which the additional duty was repealed.*

"Upon a consideration of the question, it occurred to me as the correct construction, that the proviso in the second section of the act of 12th April, 1800, was in full force, and was not repealed by the act of 3d March, 1807; that the proviso in the second section relates to bounties and allowances other than the additional allowance, which, by a distinct, special, and negative provision, *was limited in its duration to the continuance of the additional duty on salt, which was repealed after the 30th June, 1807.*"

The following are original petitions obtained from the files of the Senate, three in number, being one of each class of cases presented under the foregoing circumstances in 1808 and 1809:

*The honorable Senators and Representatives in Congress assembled:*

RESPECTFULLY SHOW John Earl, jr., and William M. Allston, of Newport, for themselves and others, owners of the sloop Eagle; Franklin Greene, of Warwick, for himself and others, owners of the schooner Dolphin; Joseph Child, of Portsmouth, for himself and others, owners of the sloop Betsey; and Stephen Cahoon, of Newport, for himself and others, owners of the schooner Venilia, all in the district of Rhode Island: That, last spring, they fitted forth said vessels on fishing voyages to the bank and other fisheries; that, before the 10th of May last, they all sailed on said voyages, and continued in that business through the fishing season; that the law regulating the fisheries was complied with, in every respect, in each one of said voyages; that they have since demanded of the collector of said Newport the allowance granted by law to fishing vessels, but he withholds a part thereof, viz: thirty-three and one-third per centum of the original allowance, on the ground that the Comptroller of the Treasury is of opinion "that the act of the 3d of March, anno Domini 1807, repealing the duties on salt, &c., requires it to be withheld." Now your petitioners beg leave to represent, that said act repeals the duty on salt, in part, after the 30th of June, and totally after the 31st of December last; but, as they understood, expressly secures the full allowance to fishing vessels circumstanced like ours. The second section of said act is in these words: "That from and after the first day of January next, so much

of an act as allows a bounty on exported salt provisions and pickled fish, in lieu of drawback of the duties on the salt employed in the curing of the same, and so much of an act as makes allowance to the owners and crews of fishing vessels in lieu of drawback of the duties paid on salt used by the same, shall be, and the same is hereby, repealed : *Provided*, That the provisions of the aforesaid acts shall remain in full force and virtue for the payment of the bounties or allowances incurred or payable on the first day of January next." That, by the former acts alluded to in this section, the full allowance to fishing vessels was payable the 1st of January instant; that those acts, so far as respects the payment of the full allowance in these cases, are saved and kept in force by the words of the proviso in said section. Such, obviously, is the meaning of those words, and they seem incapable of any other. But if there were room for latitude of construction, such, they conceive, ought to be the construction, for this reason : the salt employed by said vessels in said voyages had paid the highest duty on that article, for they sailed with all their salt on board nearly two months before the duty was reduced at all. As the allowance was expressly granted in consideration of the duty, the full allowance is due as the full duty had been paid. Justice would say that, having paid the duty without any diminution, they ought to receive the allowance without any diminution. The subsequent reduction of the duty, of which they had not and could not have the benefit, ought not to affect them. The reason of the thing, therefore, and the obvious sense of the proviso, concur in supporting your petitioners' claim to the full allowance. Agreeably thereto in similar cases, in other districts, full allowance has been paid—particularly in Massachusetts, where the greatest proportion of allowances are payable. The contrary opinion of the Comptroller is formed on this idea : that as the allowance was increased one-third, in consequence of the increase of the duty on salt in that proportion, the additional allowance ought to cease from the time that the additional duty on salt was discontinued, viz : from the 30th of June last. The reason he assigns is this : " That the duration of the additional allowance is made to depend on the duration of the additional duty on salt, by the act of the 8th of July, anno Domini 1797; and as the act of the 8th of July, 1797, ceased the 30th of June last, that the additional allowance and additional duty then ceased together with it." Now your petitioners humbly conceive that the Comptroller is mistaken, both in his premises and in his conclusion. He is mistaken in supposing that, by the act of 1797, the duration of the additional allowance is made to depend on the duration of the additional duty on salt. The words of the limitation are, " and from and after the first day of January next, there shall be an addition of thirty-three and a third per cent. to the allowances now respectively granted to ships or vessels employed in the bank or other codfisheries, and in the terms provided by an act entitled 'An act concerning the fisheries of the United States, and for the regulation and government of the fishermen employed therein, and during the continuance of the said act.' " That is, the act the title of which was the last recited, and not the act which the legislature were then making, viz : the act of 8th July, 1797, as the Comptroller supposes. But, were the Comptroller's supposition correct, they conceive it would not follow that the full allowance was not to be paid, because the proviso in the second section of the act of the 3d of March last, before recited, is express that the provisions of all former acts, as to allowances, are to operate until the

1st of January instant. Your petitioners beg leave to add, that the Comptroller himself agrees that the *full bounty* on salted provisions exported before the 1st of January instant *is to be paid*. Now, that bounty was increased with the increase of duty on salt, *and by the same act* of the 8th of July, 1797. There appears as good ground to say the duration of the additional bounty was made to depend on the duration of the additional duty on salt, and therefore ought to cease together, as in these cases to say the additional allowance had this dependence and this termination. There appears better ground; for the salt used in exported salt provisions may have been imported subsequent to the reduction of the duty on salt, and the additional bounty may, therefore, in such cases be received, although the additional duty has not been paid; which could not be the case with salt used in those voyages, as has been shown. Wherefore, as said part of said allowance is withholden from your petitioners, contrary, as they conceive, to law and right, they pray the honorable Congress to order the said moneys so withholden to be paid them, or afford them such other relief in the premises as may seem meet and reasonable; and they, as in duty bound, &c.

JOHN EARL, JR.  
WILLIAM M. ALLSTON.  
FRANKLIN GREENE.  
JOSEPH CHILDS.  
S. CAHOONE.

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*To the honorable the Congress of the United States, now sitting at Washington:*

The petition of Adam Stanton and John Stanton, of the town of Killingworth, and State of Connecticut,

**MOST RESPECTFULLY SHOWETH:**

That in the month of May, 1807, they fitted out at Killingworth, in the district of Middletown, a sloop called the Viper, for a fishing voyage, and supplied her with every thing necessary for that purpose, and a quantity of salt, amounting to nine hundred and thirty bushels; that said sloop, on the 16th day of said May, sailed on said voyage, with all necessary documents, and bound to the Straits of Belleisle; that on her outward passage, on the 22d day of said May, she was accidentally cast away and lost on a small island in the county of Shelburne, and Province of Nova Scotia; that all the salt shipped on board said vessel was lost, excepting 329 bushels—a part of which was sold on the islands, and the residue used by the crew of the vessel in the curing of fish at a place within the straits; that the crew who were thus employed, continued more than four months in that business.

Your petitioners would further represent, that, had said *vessel* been employed four months in said fishery, as it was their intention she should have been, they would have been entitled to the bounty allowed by law to vessels employed in the fisheries; but in consequence of her loss, as before stated, they have been unable to obtain it. Your petitioners, how-

ever, believe that the circumstances herein related bring them within the spirit of the law allowing a bounty ; *that the salt sent in said vessel has, in fact, been exported.* And your petitioners cannot persuade themselves that it was the intention of Congress to allow the bounty only to the fortunate. The revenue is no more injured in this case, than in other cases where a bounty is received ; and the fishermen sent out in the vessel have been employed in the fishery for the whole period required by law. Your petitioners therefore humbly pray Congress to take their case into consideration, and to authorize the collector of the customs for Middletown district to pay them the same bounty on their said vessel as they would have been allowed had their vessel returned from her voyage, or in some other way grant relief ; and they, as in duty bound, shall pray.

ADAM STANTON.

JOHN STANTON.

Dated at Killingworth, this 26th day of January, A. D. 1808.

*To the honorable Senate and House of Representatives of the United States of America in Congress assembled.*

The subscribers, in behalf of themselves and others, the owners of vessels, and fishermen employed in the bank and codfisheries of the United States, from the district of New Bedford, during the year ending the 31st day of December, 1807,

RESPECTFULLY REPRESENT :

That they cleared out from said port, respectively, having on board *salt imported* into the United States previous to the expiration of "An act laying an additional duty on salt, and for other purposes ;" and that the salt used by them, respectively, in the fisheries of that season, did pay the additional duties imposed thereon by the said law ; that the collector of the said district of New Bedford, believing that the additional allowances respectively granted to ships and vessels employed in the bank and other codfisheries by "An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned," and by the act abovesaid, laying an additional duty on salt, "did extend to all ships and vessels respectively, which had actually cleared out with their salt on board, which salt had paid the highest duty previous to the expiration of the acts aforesaid," did pay to the said owners the sum of three thousand two hundred and eighty-one dollars and ninety-two cents, as the full amount of the allowances supposed by him to have been granted by the said several laws ; that they are now called upon, by directions from the Treasury Department of the United States, to refund the sum of eight hundred and twenty dollars and forty-eight cents, being one-fourth part of the amount of the said respective allowances, as having been paid by the said collector without authority of law. Your petitioners believe that, by the equity of the statutes above referred to, *as the salt on board their vesssels had paid the highest duty*, they are entitled to the full amount of the allowances which have been paid them respectively as abovesaid ; and would further represent, that the respective shares and parts thereof



having been distributed among the owners, masters, and seamen, respectively, it would, in their present situation, by the pressure of the times, be impossible again to collect the money from the seamen, who, from the loss of employ, have become poor, and the most distressed part of society. Your petitioners, therefore, request that Congress would take these circumstances into their consideration, and make such allowances or grant such relief as they shall deem expedient.

ASA SMITH.  
HENRY TUCKER.  
ISAAC CORY.  
ISAAC CORY, JR.  
GIDEON DAVIS.  
MICAHA DEAN.  
JOSEPH PRISH.  
WILLIAM BRIGHTMAN.

NEW BEDFORD, 1st month 28, (*January*,) 1809.

In conformity with these petitions, and the numerous others of which they are specimens, special laws in great number have been passed for the relief of fishing crews; one of which only the committee propose to cite here. It is the act passed June 28, 1809, upon the prayer of the fishermen and the representation of the collectors of the thirty towns in New England, in consequence of the repeal of the salt-duty in 1807, and the construction given to it, whereby the allowance was withheld from many vessels which had bought their salt (imported salt which paid duty) before the repeal. The act grants the allowance to such vessels, and expressly declares it to be *in lieu of drawback of the duties paid on the salt used by them*. The following is the act:

"That the accounting officers of the Treasury Department be, and they are hereby, authorized, in settling the accounts of the collectors of the customs, to give them credit for the respective sums which have been, or may be, paid for allowances to the owners and crews of fishing vessels, in lieu of drawback of the duties paid on the salt used by the same, to the 31st of December, 1807."—[Approved June 28, 1807.]

#### CONCLUDING REMARKS, AND SOME OBJECTIONS ANSWERED.

The committee take leave to remark, that, from the legal and documentary history of the origin and character of the fishing bounties and allowances, they can refer their existence to no other source but the duty on salt; and that they are a drawback of the duty paid on the foreign salt used on that part of the fish intended to be exported. The exportation of the fish, after it was salted, cured, and dried, is the condition, in every case, on which the bounty or allowance is to be paid. When the allowance was shifted from the shipper of the fish to the tonnage of the vessel which caught it, this tonnage allowance, thus made in conformity to the prayer of the fishermen themselves, was declared in the law which made the change to be a commutation and equivalent for the drawback of the duty paid on the salt which was used in curing the fish; and the allowance was to be calculated on the quantity of fish dried and cured for exportation. The committee believe this to be a case in which argument

can add nothing to facts ; and that the facts are indisputable which refer these bounties and allowances exclusively to the salt-duty. The terms and language of every act they have quoted ; the circumstances which gave rise to each of these acts ; their commencement in 1789, before the fishermen had applied to Congress for aid ; the construction and execution of the acts under every Secretary of the Treasury, from General Hamilton to Mr. Woodbury, inclusive ; the petitions of the fishermen themselves, and the special acts for their relief ; the rise and fall, the increase and diminution, the cessation and revival of these bounties and allowances as a mere appurtenance of the salt-duty—always following, and never parting from that tax, under any circumstances : all these facts make out a case to which auxiliary argument can add nothing, and from which adversary argument can detract nothing.

The idea of superadding argument to the body of facts which they have collected would not have entered the imagination of the committee, had it not been for the objections which they have heard urged against the opinion which they maintained—objections which might be repeated and relied upon, if they were not now named and exploded. Confining themselves, then, to reply to these objections, and renouncing all general argument, they proceed to give them the brief reply to which they may be entitled. These objections to repeal, or reduction, of the fishing bounties and allowances, are :

I. That these bounties and allowances were granted in consideration of the duties on other articles used in the fisheries, as well as on account of the duty on salt.

II. That they are bounties from the National Treasury.

III. That they are given to encourage the training of seamen.

IV. That they are necessary to sustain an important and a depressed and suffering branch of national industry.

Dissenting, totally, from the justice and validity of each of these objections, and believing that they have only to be touched to be exploded, the committee proceed to give a brief reply to each of them.

I. As to being granted in consideration of other duties, in addition to the duty on salt.—This objection is answered by the facts of the case, and by the constitution of the United States. The facts show that from the beginning to the ending of the legislation upon this subject—from 1789 to the present day—there is not one word of one act which countenances such an idea—which, on the contrary, does not show that the salt-duty was the consideration, and the sole and exclusive consideration, for granting the allowance. It is true that in the year 1791—one or two years after the passage of the first law on the subject—the fishermen asked for a remission of duties on other articles used in their calling, as well as on salt, and among these iron and canvass were named ; though the former was a mere trifle, only amounting to one dollar where the salt-duty would amount to above eighty. They asked it ; Congress did not grant the request. It did not grant a drawback of duty on any other article, and could not have done it without a manifest breach of the constitution. The idea of a drawback could not attach to the articles of tea, sugar, rum, &c., which were consumed by the fishermen ; nor could it attach to the iron, cordage, and canvass on the ships which they employed a part of the year, and which returned to our ports and remained in our country, and engaged in other pursuits. It was to salt only, and to

that part of the salt which went out of the country with the fish which went out of it, that the principle of drawbacks could apply; and to that the allowance was limited. This is the fact of the case, as shown by the uniform legislation of Congress, and by every document and petition which relates to the subject. Any other remission of duties, or return of duties, would have been a flagrant violation of that part of the constitution which commands that the duties and imposts, as well as the direct taxes, shall be equal and uniform throughout the United States. This equality and uniformity would be as effectually destroyed by returning from the treasury the amount paid into it by the consumers in a particular quarter of the Union, as it would be to exempt that quarter in the first instance from the operation of the levy. Each would be equally unconstitutional, but the latter mode would be the safest; for then, the exempted district would receive no part of what was paid in by the other consumers; it would only be exempted from paying, without receiving what others paid. What would the rest of the Union have said to it if Congress, in 1791, had granted the fishermen a remission of the duties on tea, sugar, rum, iron, canvass, cordage, &c., as prayed for by them? All other consumers would doubtless have demanded, and with equal reason, a similar remission; and then, who would there be to pay any thing? But Congress did no such thing. It took the plain line of distinction between the consumer and the exporter—between the consumption of an imported article, and the exportation of it; and, acting upon that plain distinction, it gave a drawback, under the name of bounty and allowance, to the exported salt, and denied it on every other article. This allowance for salt was graduated by the duty; it rose and fell with it, and was intended to return the amount paid in by the fishermen, and no more. Even the present allowance is only in proportion to that of 1789. All this is clear from the laws and the treasury reports. But at present the fishermen, in consequence of the reduction of the salt duty, are drawing three times as much as they pay in, (admitting that they use foreign salt, which is denied by many salt manufacturers in Massachusetts;) they are now drawing three times as much as they pay in, the duty on salt being reduced two-thirds; which is a plain departure from the drawback principle, and an obvious breach of the constitution. It is taking the salt-tax which is paid by all other classes of consumers, and paying it over to a single class of consumers; it is taxing many for the benefit of a few. Already this payment absorbs nearly the whole of the salt revenue; in one or two years more it will exceed the whole amount; and the spectacle will then be seen, (unless the laws are altered,) of a tax on seventeen millions of consumers, and that on a prime necessary of life, paid over to a small class of consumers, and then not sufficient to pay their demand. Far better for the rest of the community, and equally constitutional it would be, to exempt the fishing district from the operation of the salt tax in the first instance—in the process of collecting it; but, best of all, and the only constitutional way, is to reduce the allowances in proportion to the reduction of the salt duty; and then to abolish the duty and the allowance altogether. This is the way it was done in the time of Mr. Jefferson; and the circumstances of the country now require this abolition of an odious tax, and all its appurtenances, more imperiously than ever.

II. That these allowances are national bounties and premiums out of the treasury. This objection receives two answers—one from their history, which contradicts and disproves it as a question of fact; the other from the constitution of the United States, which condemns it as a breach of that instrument. It is certain that the fishermen in 1791 applied for these bounties and premiums, in imitation of the same kind of aid given by Great Britain and other foreign countries in aid of their fisheries; and to this application two reports were made from two of the departments of government—one replying directly to it, and the other incidentally in a general report. They came from Mr. Jefferson and General Hamilton. Mr. Jefferson denied the application; suggested other modes of aid, especially in procuring beneficial markets for the fish at home and abroad; and was express in his declaration that the fisheries *could not draw support from the treasury*. This report has been fully quoted before. Mr. Hamilton's report was cotemporaneous with that of Mr. Jefferson, but directly opposite in its conclusions. It was made on the 5th day of December, 1791, in obedience to a call from the House of Representatives of the 15th of January, 1790, on the encouragement of manufactures; and which, among other objects, embraced the fisheries, and recommended bounties and premiums to them to be paid from the treasury. This elaborate report, of seventy octavo pages, recommended encouragement and protection to numerous branches of American industry; and for that purpose the author proposed—

"1. Protecting duties; or duties on those foreign articles which are the rivals of the domestic ones intended to be encouraged.

"2. Prohibitions of rival articles; or duties equivalent to prohibitions.

"3. Prohibitions of the exportation of the materials of manufactures.

"4. Pecuniary bounties.

"5. Premiums.

"6. The exemption of the materials of manufacture from duty.

"7. Drawbacks of the duties which are imposed on the materials of manufactures."

Of all these modes of encouragement and protection to American industry, the report in question gave the preference to bounties and premiums. In favor of bounties, General Hamilton argued at length, and said: "This has been found one of the most efficacious means of encouraging manufactures, and it is, in some views, the best. Though it has not yet been practised upon by the government of the United States, (unless the allowance on the exportation of dried and pickled fish, and salted meat, could be considered as a bounty,) and though it is less favored by public opinion than some other modes, its advantages are these: 1st. It is a species of encouragement more positive and direct than any other, &c., &c. 2d. It avoids the inconvenience of a temporary augmentation of price, which is incident to some other modes," &c., &c. Of premiums he said, "These are of a nature allied to bounties, though distinguishable from them in some important features. Bounties are applicable to the whole quantity of an article produced, or manufactured, or exported, and involve a correspondent expense. Premiums serve to reward some particular excellence or superiority—some extraordinary exertion or skill; and are dispensed only in a small number of cases. But their effect is to stimulate general effort; contrived so as to be both honorary and



lucrative, they address themselves to different passions, touching the chords as well of emulation as of interest," &c., &c.

Such were the arguments of General Hamilton in favor of bounties and premiums. He was perfectly aware that there was no constitutional *grant* of power to Congress for these purposes, and therefore felt himself bound to anticipate the objection on that head; and this threw him upon the general welfare doctrine, which he then broached and advocated, but failed to maintain, and which has been discarded and repudiated ever since. He thus argued this point in 1791, the second year of our federal government: "A question has been made concerning the constitutional right of the government of the United States to apply this species of encouragement; but there is certainly no good foundation for such a question. The national legislature has express authority 'to lay and collect taxes, duties, imposts, and excises, to pay the debts, and provide for the common defence and general welfare,' with no other qualifications than that 'all duties, imposts, and excises shall be uniform throughout the United States; that no capitation or other direct tax shall be laid, unless in proportion to numbers ascertained by a census or enumeration taken on the principles prescribed in the constitution;' and that 'no tax or duty shall be laid on articles exported from any State.'

"These three qualifications excepted, the power to raise money is plenary and indefinite; and the objects to which it may be appropriated are no less comprehensive than the payment of the public debts, and the providing for the common defence and general welfare. The terms '*general welfare*' were doubtless intended to signify more than was expressed, or imported, in those which proceeded; otherwise numerous exigencies incident to the affairs of a nation would have been left without a provision.

"The phrase is as comprehensive as any that could have been used, because it was not fit that the constitutional authority of the Union to appropriate its revenues should have been restricted within narrower limits than the '*general welfare*;' and because this necessarily embraces a vast variety of particulars which are susceptible neither of specification nor of definition.

"It is, therefore, of necessity, left to the *discretion* of the national legislature to pronounce upon the objects which concern the *general welfare*; and for which, under that description, an appropriation of money is requisite and proper. And there seems to be no room for a doubt that whatever concerns the general interests of learning, of agriculture, of manufactures, and of commerce, are within the sphere of the national councils, as far as regards an application of money.

"The only qualification of the generality of the phrase in question, which seems to be admissible, is this: that the object to which an appropriation of money is to be made be general, and not local; its operation extending, in fact, or by possibility, throughout the Union, and not being confined to a particular spot.

"No objection ought to arise from this construction, from a supposition that it would imply a power to do whatever else should appear to Congress conducive to the *general welfare*. A power to appropriate money with this latitude, which is granted too in express terms, would not carry a power to do any other thing not authorized in the constitution, either expressly or by fair implication."

Such was General Hamilton's argument in favor of the constitutionality of bounties and premiums. It failed to carry conviction to the mind of Congress then; it has failed ever since; and the whole doctrine of the phrase about the *general welfare*, as being a substantive grant of power, instead of being an object to be attained by the exercise of the granted powers, is now too generally exploded to require refutation. It is sufficient to say, that General Hamilton failed to establish his doctrine about the general welfare: that any one who now undertakes to vindicate the fishing allowances as a bounty out of the Treasury, is thrown upon the ground which General Hamilton assumed fifty years ago, and which he could not maintain, and which they cannot. There is no clause in the constitution to warrant such bounties. They are the *ne plus ultra* of the protective system; going beyond protecting duties, beyond prohibitory duties, beyond remission of duties, beyond exemption from payment of duties; and plunging into the Treasury to take out the money, for the benefit of a few, which the contributions of the many had placed there for the support of their government.

III. Encouragement to the fisheries as a nursery of seamen.—This is supposed by some to be the motive and reason for granting these allowances. Always bearing in mind that the express terms of every law upon the subject utterly disprove this assertion, the committee will still make some remarks upon it, in order to show the entire fallacy of this construction, and that the creation of national seamen was no part of the object of the allowances.

1. The very first idea which presents itself in any scheme for training and raising up seamen for the commercial and military marine of a country, is that of perpetuity or permanency in the plan which is adopted. The scheme, be it what it may, must be permanent, and must operate over successive generations, in the long life of a nation. There must be a system of legislation, and not occasional laws. There must be permanent continuance, not brief and limited duration. There must be independent support, not contingent provision. Now, how stands this question, brought to this test? Lost, overthrown, and exploded by it! All the laws upon this subject are temporary; some of uncertain duration, all brief, and for a period none at all. All the provisions for the allowances are contingent—contingent upon the salt duty; rising, falling, and rising again with that duty. We have a code of laws commencing with the foundation of the government, and intended to be as permanent as the government, expressly enacted for the government and regulation of fishermen and fishing vessels; to this code would belong all regulations intended to nurture seamen. In this code should be found the allowances in question, if the creation of mariners was their object. On the contrary, they are not seen in that code; they are found in the revenue laws; and not in the general revenue laws, but the acts for taxing salt. All these laws were for brief and limited periods. The first one—the act of 1789—was to continue for seven years; it was to expire in 1796. This was rather too short a period to breed up a national supply of seamen! The second act was to continue for three years—a length of time still more ridiculous, under the national aspect which is sought to be given to it. The third act was for ten years—still a short term for a national purpose. Yet this law was not permitted to live its time out; it was repealed in the seventh year of its age; and from that time, from 1807 to 1813, there was

no salt-tax, and no encouragement to this national nursery of seamen. So much for the earlier acts granting this allowance; all in the salt laws, never in a general tariff law. The fourth one upon the subject (that of 1813, which remains yet in force) was enacted during the war with Great Britain, and was limited in its duration to the continuance of that war, and to one year thereafter. The allowance was to continue during the war, when there would be but little fishing, and was to cease on the return of peace, when there could be much. This was, certainly, a preposterous mode of creating mariners! The Treasury returns show that there was not two thousand dollars paid for this purpose during the time this act of 1813, by its original provisions, was intended to continue; that is to say, to the end of the war, and one year thereafter. (See the returns in the appendix.) The continuation of the act, after the war was over, was for no definite time, and was certainly expected to be short. Repeated attempts were made to repeal it as early as 1818, and nothing but financial reasons kept it alive. The temporary character of the salt-tax, since its revival in 1813, and the many efforts of the agricultural interest to repeal it, must be the excuse, and the sole excuse, of their representatives for not reviving the bounty in lieu of drawback on the exportation of salt-beef and pork. By that omission the agricultural interest has lost many millions of dollars since the conclusion of the late war—probably about five millions.

2. The next remark which suggests itself upon this pretension is one intimately connected with the last preceding observation; it is, that during the entire continuance of these allowances in the first period of their existence, from 1789 to 1807, they applied just as fully to the exportation of beef and pork, as to that of fish, or to the tonnage of fishing vessels. The same allowance, to the same degree, by the same law, and upon the same condition, was given to the exporters of beef and pork as to the fisheries. Was it to raise seamen in the woods, on the farms in the interior of the country? Did Congress, then, expect to raise up mariners among the farmers of the west and south? among the graziers and herdsmen of Virginia and Ohio? Rather absurd, yet to this extent this argument must go, if started at all.

3. Another consideration which displays the absurdity of considering this allowance as being an encouragement to seamen, is in the fact that the great whale-ships which are out three years on a voyage, which double Cape Horn, and sail twenty thousand miles before they reach the scene of their labors, and then engage in real war with the mighty monsters of the deep—these great whale-ships receive nothing; while small vessels, some as low as five tons, and out only four months, using the hook and the line, receive the whole. The European nations which gave bounties to their fisheries as nurseries of seamen, gave the largest of all the bounties to the whale-ships. To them the English gave premiums as well as bounties; premiums as high as five hundred pounds sterling to the most successful of the whale-ships, and graduated down to one hundred pounds in favor of others. Yet this class of fishermen is excluded from our scheme of encouragement! such a scheme as is attributed to us. But the absurdity lies in the argument, not in the fact. Our whalemen were excluded, not because they were less meritorious mariners, but because they did not use salt.

4. The contingency upon which the allowance was to be earned is another proof of the fallacy of the assumption, that the creation of mariners was the object of its grant. That contingency was, not the number of young men who should be engaged in the business, or their exertions as manifested by the quantity of fish which they caught; but the contingency was, the quantity *salted and exported*! Surely, if a reward for the toil of catching the fish, and thereby learning the art of seamanship, was the object, the whole quantity taken should be the rule to go by: instead of that, it is only for the part salted and exported, and salted with foreign salt which has paid duty, that the allowance accrues.

5. That the creation of American mariners was not the object of these allowances, is proved from the fact, that previous to the year 1817 there was not a solitary provision in any law to confine any part of the payment to American citizens. Before that time, the whole, so far as the laws were concerned, might have gone to foreigners; it might have gone to ships owned and manned by foreigners. In the year 1817, for the first time, some qualified regulations were made on the subject, requiring the owners of the vessel and three-fourths of the crew to be either American citizens, or, as the act expresses it, "PERSONS NOT THE SUBJECTS OF ANY FOREIGN PRINCE OR STATE." (Act of March 1, 1817, sec. 3, Laws U. S., vol. 6, p. 180.) Thus, by the only act on the subject looking to the national character of the owners, officers, and crews of the fishing vessels, an absolute dispensation is allowed to have one-fourth of the crew to consist of aliens, owing foreign allegiance, and who, in time of war, would be required to turn their arms against us; and the remaining three-fourths might consist of any persons, black, white, or red, who were not the subjects of any foreign prince or state! Lame, impotent, and equivocal as these enactments were, in relation to the national character of these fishermen, in the act of 1817, a subsequent act (that of 1819) seems to abolish them entirely. That act has been quoted at large in the proper part of this report, and may be referred to for full examination; it is sufficient here to say that it is peremptory in declaring that there "*shall be paid to the owner of every fishing boat or vessel,*" &c., "*having had a crew of not less than ten PERSONS,*" &c., "*and having been employed not less than three and a half months at sea,*" &c., so many dollars per ton, &c. This peremptory injunction to pay the allowance to the owner of the vessel, having had a crew of so many "*persons,*" without regard to their national character, must be considered as superseding and controlling the imperfect and qualified provisions of the act of 1817, and left the allowances to be paid now, as they were always before, to aliens as well as American citizens. A pregnant commentary, surely, on the assumption that these allowances were intended to foster American enterprise, and to train up American seamen for the commercial and military marine of the Union!

IV. The depressed state of the fisheries, their small profit, and the necessity of sustaining them by national bounties.—To this objection the answer divides itself into three heads, either of them sufficient to show its invalidity. It is answered, 1. That the fisheries are not in this depressed and unproductive state; 2. That if they were, it would not be constitutional to give them bounties from the treasury; and, 3. That, if it were both necessary and constitutional to give these bounties, it would be unjust to do so, without extending the same aid to the salted-provision trade of the Union, and to its other fisheries in the lakes, rivers, and bays. On each of these points the committee will say a few words; and,



1. As to the depressed and suffering state of these fisheries.—Very far from that condition is their actual state; and that is susceptible of proof which admits of no contestation. The proof comes from the fishery itself—from its own returns of its own business. In the year 1837, the assessors of each town in the State of Massachusetts were required, by an act of the legislature, to make return to the secretary of the commonwealth of all the branches of the manufacturing industry of the State, particularly rating the amount of capital invested in each, the number of persons employed, and its annual product. The return necessarily comprehended the fisheries, and exhibited the following result for the State:

	Value.	Hands employed.	Capital invested.
Fishery (whale, cod, and mackerel) -	\$7,592,290	20,168	\$12,484,078
Oil (refined whale and other oil) -	2,030,321	145	1,135,500
	9,622,611	20,313	13,619,578

Such is the state of the Massachusetts fisheries! Close upon ten millions of dollars upon a capital of less than fourteen millions, managed by twenty thousand persons; and this for the fishing season (so far as cod and mackerel are concerned) of three and a half or four months. The proceeds are near \$500, for less than a third of a solar year, to each hand employed. They are at the rate of above sixty per centum on the capital invested; and that for three months and a half, leaving the fishermen (except the whalers) the other eight months and a half of the year to pursue other avocations, both themselves and their ships. And this is to be called a depressed and suffering business, only to be kept alive by treasury donations annually doled out to it! Compare it with any branch of agricultural industry in other parts of the Union—with the tobacco crop of the whole United States, with all the capital invested, and all the hands employed in the production of that crop, and yielding annually an exportable value of about seven or eight millions of dollars. Compare the fisheries, even those of Massachusetts alone, with the condition of this great staple, or any other great staple of the southern, western, and middle States; make this comparison, and it will be seen that the fisheries are in a state of prosperity immeasurably above them. Passing from the gross product of the fisheries of Massachusetts to detailed statements confined to cod and mackerel, and it will be seen that, in many places, the results are still more favorable than the average of the gross amount would give. Thus, for Boston, at page 2 of the report, the cod and mackerel fishery of that place, independent of the whale branch of the business, is thus stated:

“Vessels employed in the cod and mackerel fishery, 152; tonnage of same, 9,703;—codfish caught, 127,250 quintals; value thereof, \$408,509 90;—mackerel caught, 42,266 barrels; value of the same, \$320,165;—salt used in the cod and mackerel fishery, 142,567 bushels; hands employed, 1,794; capital invested, \$593,200.”

Here is a result, in some particulars, more striking than the gross statement. A capital of less than \$600,000 yields a product, in less than four

months, of more than \$700,000; and divides, for that time, upward of \$400 to each hand engaged in it.

Again: at page 123, the following is found, under the head of Dorchester:

"Vessels employed in the cod and mackerel fishery, 16; tonnage of the same, 1,050;—codfish caught, 9,000 quintals; value of the same, \$25,000;—mackerel caught, 5,000 barrels; value of the same, \$35,000;—salt used in the cod and mackerel fishery, 20,000 bushels; hands employed, 128; capital invested, \$50,000."

Here, again, is a result far exceeding the profits of any agricultural business: a capital of \$50,000 yields \$60,000 in four months! 128 hands average a dividend of \$483 each!

One more instance, and the committee will cease this examination. They (referring to the volume itself, in the Library of Congress, for the ample details which prove these fisheries to be quite independent of national bounties) take the town of Gloucester, for the particular reason that it has lately been the scene of some excitement in relation to the salt-duties and the fishing bounties and allowances, and has sent memorials to Congress to arrest their repeal. At page 9 of the same report, the cod and mackerel fishery of this town, exclusive of the whale fishery of the same place, is thus stated:

"Vessels employed in the cod and mackerel fishery, 221; tonnage of same, 9,824;—codfish caught, 55,181 quintals; value of same, \$186,516;—mackerel caught, 43,934 barrels; value of same, \$335,566;—salt used in the cod and mackerel fishery, 113,760 bushels; hands employed, 1,580; capital invested, \$349,000."

This gives, upon a capital of \$349,000, a product of above \$522,000, and a dividend of about \$330 to the hand; and all this for a business pursued from three and a half to four months in the year!

Half a dozen other towns, taken at random, and limited to the cod and mackerel fishery, give the following results:

Towns.	Capital.	Value.*	Hands.	Salt. Bushels.
Plymouth	\$79,500	\$95,574	362	35,400
Barnstable	16,200	26,397	104	6,950
Chatham	44,200	56,100	198	18,637
Eastham	10,770	30,900	91	6,150
Orleans	33,000	91,100	264	31,000
Wellfleet	64,556	129,700	496	29,350

The committee pursue this inquiry no further; the results given are sufficient to show that the fisheries are doing well—far better than any branch of agriculture, and that what they want from the government is a free trade in salt. This article is the main charge upon the profits of their business—it is the only charge; they mention it in every case, and with good reason. The quantity of salt used is great, and, if obtained for less than half its present cost, the gain to them would be great. It ought to be so had—it ought to be had for less than half its present price, and proba-

bly would be, if the duty were abolished, and the trade in it made free. The kind of salt which they want is the *sun made*, which costs, in the West Indies, eight or nine cents a bushel; in Spain and Portugal, six or seven; in the Mediterranean islands, Sicily, Italy, and the eastern coast of the Adriatic, from five to two and a half cents. The true interest of the fishermen, as well as that of the farmers, is—no tax, and a free trade in salt.

The committee have not the means of presenting the total value of the fisheries; they have statements only for Massachusetts. Assuming these to be the one-half of the whole, (and it is a mere assumption,) the results would be, including the whale fishery, to wit: capital invested, about \$27,000,000; hands employed, about 40,000; product for the fishing season, about \$20,000,000; and all this without counting the bounty on the cod and mackerel—an item which makes so large a figure in our debates, and so small a one in the profits of the business. These bounties and allowances now amount to about \$320,000 per annum; they have largely increased of late—another proof of the increase of the fishing business; still, they are too small to have any effect upon the general prosperity of so large a business. What is \$320,000, more or less, in a business whose annual product is \$20,000,000? What is that sum among the numerous persons employed in the cod and mackerel fishery, even if equally divided among them all? But it is not so divided. The main part goes to the owners of the vessels; they receive three-eighths, and the crews five-eighths. It is probable that the average crews are ten to the vessel; so that the few owners receive nearly the one-half of the allowance. Only about \$200,000 remain for the crews, after the owners have taken their three-eighths. This would be insignificant, divided among so many, even if a bounty, and not a drawback; even if it were a gratuity out of the treasury, instead of being, as the law requires it to be, a mere reimbursement of the salt-duty. As a reimbursement, there can be no profit in it; and it is only on the basis that the duty has not been paid, that there can be any profit in this modified form of drawback. This allowance cannot be a profit to the fishermen, unless they use domestic salt. If they use foreign salt, which has paid the duty, it is only the reimbursement of a sum previously paid to the government; they only get back what they paid, and that after lying out of their money half a year or more. There can be no profit in this. Thus, if the fishermen use foreign salt, they gain nothing by the bounty and allowance; if they use domestic salt, then the allowance is a profit, but it is also a violation of the law.

The committee here remark, that salt, the great article of consumption in the fisheries, and the heavy charge upon them, is constantly stated, and the only article stated, in giving an account of them. At Boston, the quantity consumed in the cod and mackerel fishery for the year, contained in the assessor's report, was 142,567 bushels; at Gloucester, for the same year, it was stated at 113,760 bushels. The report does not say whether they were custom-house bushels, of 56 pounds, or measured bushels, of about 80 pounds: so far as domestic salt was used, it was probably the latter, as they understand the measured bushel is the standard in that part of the Union. Be it which it may, the quantity used is great; and, therefore, the cheap and plentiful acquisition of that necessary of life should be a primary object among the fishermen; and a free trade in that article, of which they use so much, would be now, as it was for-

merly, a desirable object to them, were it not that, by reducing the duty without reducing the allowances founded upon it, the tax becomes a profit to them while a burden to others.

The committee conclude these remarks on the state of the fisheries with declaring them to be, in their opinion, in a state of prosperity and improvement; and that this is the effect, not of bounties and allowances, but of the circumstances enumerated by Mr. Jefferson fifty years ago; the circumstances which give our fishermen the advantage over all other nations in carrying on the business, and which, in conjunction with our duties on foreign fish, have given them the exclusive supply of the United States, now numbering seventeen millions of people. When Mr. Jefferson made his report on the fisheries, foreigners divided with our citizens, not only the business of taking the fish, but of selling them in our own market. Our small population of four millions of souls then consumed much foreign fish. All this has now ceased. Foreign competition is done in the business of taking the fish, except to the small degree it is still carried on by the British, chiefly of the neighboring colonies; it is entirely done in the business of selling them (the kinds to which the bounties and allowances go) to our own citizens. Our fisheries now have the exclusive supply of their own country—the exclusive supply of seventeen millions of souls, instead of the divided supply of four millions. And this is their true and great support—their increasing and perpetual support. Our population, doubling once in twenty-five years, will give them thirty-four millions of consumers in another quarter of a century; and so on doubling every twenty-five years. This is the encouragement which statesmen should look at—which the fishermen should look at—and not the doling out of Treasury bounties. Salt cheap and plenty, and a good market for their fish, are the two great objects which the fishermen should desire; and both these the committee hope to see them attain.

It is here to be remarked, that, while the Massachusetts report carefully gives the number of bushels of salt in every instance consumed in the cod and mackerel fisheries, it never mentions it in the whale fishery; and the reason is, because they do not use and export the salt which has paid a duty; and, therefore, salt is not mentioned among the expenses of the whale fishery. In the cod and mackerel fishery, the consumption of salt is prodigious, being nearly a bushel to the barrel, and the same to the quintal. The English statutory regulation (42 *Geo. 3*, *ch. 93*, § 20) prescribes 50 pounds of salt to 100 weight of cod, and 84 pounds to a 32 gallon barrel of mackerel. The whale fishing requires no salt; and this is the reason why this great branch of fishing, to which England gives not only a bounty on the tonnage of the vessel, but premiums of £500, £400, £300, £200, and £100 to the five vessels which take the greatest quantity of oil, receives no share of the bounties and allowances granted by our laws.

2. The second answer to this objection refers to its unconstitutionality—that it would be unconstitutional to grant these bounties from the Treasury, even if the fisheries needed their support. This answer is merely named, without being argued. That has been already done in another part of the report, where it is shown that General Hamilton could not sustain that doctrine; and, besides, it is now clear that they do not stand in need of national bounties—that specious but delusive and deceptive means of encouraging national industry.



3. The third answer to this objection is, that, if it were both necessary and constitutional to give national bounties to the cod and mackerel fishery, it would be unjust to do so, without extending the same bounties to other branches of the American fisheries, and to the salted-provision trade of the United States. This is a clear and indisputable proposition. With respect to fisheries fifty years ago, when the bounties and allowances began, we had none of any consequence but those in the northeast; since that time, the fisheries of lake Superior and other northwestern-lakes have been developed to great advantage. Those of the bays and rivers of the Atlantic board (the Delaware and Chesapeake bays, the Potomac river, the Albemarle sound, and other places) have risen to a high degree of importance, exporting something, and furnishing a large quantity of fish for home consumption. Florida, too, has been acquired since that time; and, round the shores of that peninsula, the fisheries, now carried on by Spaniards from the West Indies, promise to be as valuable, in proportion to their extent, as those of Newfoundland. Such is the opinion of General Jesup, formed in a two years' service in that quarter, and expressed in a letter which has been printed among our documents. All these fisheries consume salt—much salt—and all of it foreign, which has paid duty to the government, and the cost of which is increased by the duty far beyond the amount of the duty itself. All these have the same claim to bounties and allowances with the northeastern fisheries; and the postponement or denial of these claims cannot be expected if the allowances are continued to others. To the beef and pork trade, the cessation of the bounty on exportation, which they formerly enjoyed in lieu of a drawback of the salt-duty, has been particularly injurious, and cannot be expected to continue in one case without being restored in the other. The first act that ever laid a duty on salt, (that of 1789,) and every subsequent one until 1807, gave the same bounty to the exporter of beef and pork which was granted to fish. The amount of the bounty was the duty paid on a bushel of salt for each barrel of beef or pork, which was the same that was allowed to a barrel of pickled and to a quintal of dried fish. This continued until the repeal of the first salt-tax, in 1807. Up to that time, the farmer and the fisherman were equally the object of all the bounty laws. At the revival of the salt-tax, in 1813, they parted company—doubtless because the act was of a temporary character, and was constantly expected to terminate. It has not yet terminated; and the disadvantage to the farming interest has already been great. Of beef and pork the exportation is greater now than of fish, consequently the bounty should be greater; yet these two products of agriculture receive nothing, while the fisheries annually receive \$320,000. The total amount received by the fisheries since 1789, and much the largest part of it since the revival of the salt-duty in 1813, is about \$7,000,000. Computed in bushels of salt, as this allowance is computed in the annual Treasury reports, and it amounts to near fifty millions of bushels! In other words, the fisheries have received 50,000,000 bushels of salt free of duty, while the farmers have not only paid duty on all that they consumed, but, in the west, have been subjected to the abuses of a heartless monopoly. The fisheries are now actually receiving a drawback which represents more than 3,000,000 bushels of free salt; while the farmers not only pay the duty, but, in consequence of the duty, are, in a large section of the Union, subjected to a heartless monopoly; and all this under a constitution which guaranties the equality of taxes, and under a

government where their own representatives make the laws! Such a state of things must cease. The farmers have a right to be restored to the bounties in lieu of drawback, which they formerly enjoyed; but as a general drawback of duty in favor of all consumers would be idle and absurd, as it would leave nobody to pay, the true remedy is, to make all even, in the first instance, by abolishing the tax; and thus sweeping away all claims and pretensions from all classes of consumers for any return of duty in any shape whatsoever.

Far be it from this committee to depreciate the value or to underrate the importance of the northeastern fisheries. It would argue but little knowledge of their own country, in relation to this source of wealth and power, or the contests of other nations in relation to it, so to depreciate or underrate them. They know them to be valuable—of inestimable value—as well for the subsistence which they furnish to man, as for the mariners which they create, and the hardy and manly qualities which they cherish in those who pursue them. As a nursery of seamen, they possess a great and lasting, but no longer an exclusive importance. Things have changed since 1789. Then, the northeastern fisheries were almost the only school in which to learn the art of seamanship; now, the northern lakes, the gulf of Mexico, the bays, and the whole maritime coast of the Atlantic border, share that prerogative with them. The lakes Superior, Huron, Erie, Michigan, and Ontario, (so many inland seas,) are now the active seats of navigation and commerce; the whole Atlantic coast and its bays swarm with coasting vessels; the gulf of Mexico and the West Indies swarm also with the ships of the United States. All these are now nurseries of seamen. Since 1789, the article of cotton has come into existence as an article of American export. From nothing (as nothing it was half a century ago,) it is now the subject of an immense transportation, and probably gives employment to far more tonnage than the northeastern fisheries. The hundred millions of exportable productions issuing from the mouth of the Mississippi, and from southern ports, give birth to a vast carrying trade—a trade of double carrying, the outward cargo always begetting a return one; and this great carrying trade has become another school for training seamen. Add to all these the military marine of the United States, which is of such recent origin. Our national vessels of every class, from the revenue-cutter, which hugs the coast and threads the bays and inlets, to the frigates and the line-of-battle ships, which cross every latitude and visit every sea, which spread their canvass in peace as well as in war, and which now have the privilege of enlisting boys: add this new school for mariners to all the others, and it becomes clear that the northeastern fisheries are now only one out of many nurseries for seamen; and that, however important and how much entitled to the national favor and consideration, they are no longer entitled to its *exclusive* favor. That exclusive favor they now enjoy in the annual commutation of the salt-duty drawback into a fishing allowance of three hundred and twenty thousand dollars. The genius of our institutions and the principles of justice forbid the existence of exclusive privileges among us. All the consumers of salt are upon the same footing in point of justice: the lake, the river, and the bay fisheries, and the beef and pork raisers and curers, are equally entitled to the commuted drawback. To make all even is the duty of government. To effect this equality by extending bounties to all, would be insuperably objectionable;

to effect it by withholding bounties from all, would be easy and natural, provided the foundation for them were removed: that foundation is the SALT-DUTY. Remove it, and the superstructure of fishing bounties and allowances, which are built upon it, come down of themselves. These allowances, and the salt monopolies of the west, are the two great impediments to the abolition of the salt-duty: remove the former, and the latter goes down.

Trusting that they have shown that the fishing bounties and allowances are founded upon the salt-duty, and that there is neither law, reason, nor constitutional authority for them, except as a commutation of the drawback of that duty; believing a salt-tax in itself to be fundamentally wrong, and the parent of evils to the country, far exceeding its product to the treasury; and that the free importation of foreign salt is necessary to relieve the country from the oppressions of the salt monopoly in the west; the committee recommend the repeal of the act of July 29, 1813, laying a duty on imported salt, and granting bounties and allowances to the north-eastern fisheries, and the repeal of all acts which continue or amend it.

## REPORT OF THE MINORITY.

*Views of the minority of a Select Committee, raised by a resolution of the Senate to report legislative documents, &c., in regard to bounties to persons employed in the codfishery, and also in regard to the duty on foreign salt.*

The majority of the committee favor the opinion that it is expedient to repeal the duty on foreign salt, and the laws granting to those engaged in the bank and other codfisheries certain bounties and allowances. Not concurring in these opinions, the minority of the committee will state some of the reasons and facts which have led to this result.

In compiling the legislative proceedings upon these subjects, in obedience to the resolution of the Senate, and giving to them an historical character, the majority have collected much other matter, such as the reports and recommendations of federal officers, and the views of some individual petitioners. No doubt many individuals have entertained opinions concurrent with that of the majority; but it by no means follows, because a federal officer recommends a course of policy, for reasons which he assigns, or a petitioner assigns reasons for granting his request, that those who legislate upon the subject have not other and additional reasons for their conduct; or that they are at all influenced by the considerations thus pressed upon them. This, all legislators soon learn from experience; as we find ourselves agreeing upon results, but for very different reasons.

An act of legislation speaks for itself; is its own interpreter; shows what is meant on the face of it; and from it we gather the views and intentions of those who made it. The reasons which influenced different minds are unimportant, as they must concur in one thing—and that is, in the general object to be attained. The mass of collateral matter thrown around an act of legislation while it is maturing, proves nothing more than that certain individuals entertained certain opinions; but falls far short of establishing the fact, that like sentiments and reasoning guided those who made, or assisted to make, the law.

The duty on salt, and the bounties to fishermen, no doubt have been considered as having a direct relation to each other; and it is entirely natural that, if a duty was imposed on an article so largely consumed as salt is in the fisheries, those engaged in the business should hold some equivalent as reasonable, and should place that duty forward as a leading argument in their behalf; but it by no means follows that other and important reasons may not have an influence in granting the relief.

The first business of the first Congress was to impose duties on imported merchandise, to raise a revenue, and, among other things, an impost of six cents a bushel was laid upon foreign salt; but the same act took care (as it ought) of the fishermen, by granting a bounty on dried and pickled fish when exported, as the salt employed in curing such was taken out of the consumption of the country. Nothing is said of bounties or allowances to fishermen, nor is any reason given for allowing a drawback on pickled and dried fish; but no doubt it was deemed an act of justice to those engaged in the fisheries. It does not follow, however, that Congress had no



purpose of encouraging the fisheries to raise up seamen, because this was as likely as any other to be a chief reason for adopting a measure which would aid the business. They clearly thought it important to preserve that branch of industry, and meant nothing should be done to impair its prosperity. The absence of other provisions proves only that it was not deemed expedient to do more at that time than secure them from harm in levying revenue. Three years after, however, in 1792, an act was passed embracing a direct policy of encouraging the fisheries, and repealing the drawback on dried and pickled fish. The experience of this short period led to the adoption of this policy, and one which, on the face of it, shows that the duty on salt was only one among other considerations which led to it. This act contains the outline of the system of cherishing the fisheries, which has been followed out and improved by subsequent legislation.

It provided for a bounty or allowance to each vessel employed in the codfishery, according to her tonnage; five-eighths of which went to the crew, and three eighths to the owners.

It required each vessel to be at sea during the fishing season four months at least.

It also required the production of the agreement entered into with the fishermen before the bounty was paid, as well as proof of a compliance with all the provisions of the act.

It further provided that the money which should remain (in the treasury) from the repeal of the drawback on dried and pickled fish of the United States, or from the exportation of foreign dried and pickled fish, and other foreign salted provisions, should be appropriated to pay this bounty, and, if insufficient, it should be made up from the treasury.

The terms of this act show, therefore, that the salt taken out by any vessel was not the measure of the allowance to such vessel, because no quantity was prescribed; nor was the amount of duty on it to be the measure of the allowance, as it was evidently intended to be greater, for other revenues from other sources were pledged, as well as the treasury itself, to the payment. The act itself shows, on its face, that the policy underwent a change most important in its character; for it bestows most of the bounty on the fishermen themselves, and looks to the importance of making them seamen, by requiring them to be at sea four months at least in the fishing season. But this part of the subject will be more fully considered in connexion with subsequent acts of Congress.

By an act passed in May of the same year, the bounty on pickled fish was continued at eight cents a barrel, and on salted provisions at five cents a barrel. The same act also increased the bounty to vessels employed in the codfishery twenty per cent. These provisions will be found in the sixth section; and add strength to the view already taken, that the bounty was in no respect measured by the duty on the salt used, and was not intended to represent it.

These laws relating to bounties and the duty on salt were all repealed in 1807, and things so remained till 1813. In July of that year Congress passed an act, to continue till one year after the close of the war then waging with Great Britain.

The first section levies a duty of twenty cents a bushel on imported salt, and prohibits all drawback on exportation; it grants twenty cents a barrel on exportation of pickled fish of the United States.

The fifth section grants an allowance to vessels employed in the cod-fishery of \$2 40, if of twenty and not over thirty tons; and if over thirty tons, \$4 a ton: it gives five-eighths of the bounty to the fishermen, and the residue to the owners. It also requires the vessel to be at sea four months at least, during the fishing season, and gives to each man a proportion of the bounty equal to the proportion the fish he might take should bear to the whole quantity taken. This act was made perpetual, unless repealed in February, 1816. An additional act, modifying and increasing the bounty a little, was passed in 1819. These acts are all silent as to the bounty being in lieu of the duty, or being in any respect measured by it; and these are the acts now in force and proposed to be repealed. So much of the act as regards the duty on salt has been so modified by a law of 1828, and another of 1830, that on the 1st of January, 1831, the duty was reduced to ten cents a bushel.

By the act of 1833, called the compromise act, four-tenths of this duty has been taken off, which reduces it to about six cents a bushel; and this process is to go on till the duty falls, in 1842, to 20 per cent. ad valorem.

This, it is believed, is a faithful condensed view of the legislation upon this subject by Congress, as it is to be gathered from the several acts which are or have been in force, and which may all be found in the statute books; and it is now proper to consider the policy of granting

#### *Bounties to fishermen.*

It has been said that the policy has never gone beyond indemnifying those interested, for the duty paid on the salt consumed in the business; and hence, when the duty is repealed, the bounty should also be repealed. One thing is certain: from the whole scope of legislation, it is clear that Congress has studiously avoided discouraging the business; and, therefore, whenever a duty has been imposed on salt, some provision has been made to relieve the codfisheries from being burdened with it, if it should prove a burden. It has been thought that this coincidence and unavoidable connexion goes far to establish the opinion that the duty is the only foundation of the bounty; but this is neither a necessary nor just conclusion, for other motives, of even greater weight, may, and are believed to have had great influence in legislation; and it is difficult to read the act of 1792, or that of 1813, without arriving at the result that such must be the case.

If it were the object to restore the duty, and nothing more, by the bounty, it would have been easy and best understood to have made the provision plain, simple, and direct; returning to the owners the amount of duty paid by them upon so much foreign salt as they should use in curing fish which they afterwards caused to be exported to foreign countries. This would have placed it on the footing of drawback, and the object would have been intelligible; for the salt used in curing such fish would have been taken out of the country. But none of the acts place the matter upon this basis, or assume this as the rule. The earliest statutes speak of a drawback, in connexion with the allowances to vessels; but the duty and drawback have nowhere, and at no time, been made the measure of each other; and that it was designed they should not be so considered, is apparent on the face of the acts of 1792 and 1813, for the following, among other reasons:

1st. They do not require vessels to take any salt on their voyages, nor is the bounty made in any respect dependant on the quantity taken, or the exportation of the fish.

2d. The bounty is assessed on the tonnage of the vessels : being least upon those under twenty tons, increased upon those over twenty and under thirty tons, and most upon those over thirty tons. This regulation, instead of looking solely to the duty on salt, is manifestly designed to encourage the fitting out of vessels, and to draw into the business a class over thirty tons burden.

3d. Three-eighths of the bounty is assigned to the owners, and five-eighths to the fishermen—the latter to be divided among them in the proportion the fish each takes bears to the whole taken. This, obviously, is designed to allure fishermen into the business, and to make them exert themselves in it, as the share of each depends on his own success ; and this interest in the voyage is one of the greatest elements of prosperity in the fisheries. If the bounty were a drawback, and nothing more, its amount would be ascertained and paid to the owners like other exporters ; and it would be allowed only on fish exported, or, at most, upon the salt used.

4th. The vessel must be at sea at least four months in the fishing season, which continues from the last day of February to the last day of November ; which renders it obvious that the object is to make experienced seamen, for it would be difficult to assign any other motive for this provision.

5th. Before a vessel proceeds to sea, an agreement must be entered into between the owners and the fishermen, conforming in all respects to the law, and be signed by all the parties, or the bounty cannot be paid ; although it can be shown that salt has been largely consumed. The benefits of the act are, therefore, mainly designed to reach the fishermen ; and no valid agreement can be made to frustrate it.

6th. The bounty is secured to those employed in the business, whether the fish are exported or not ; thus distinguishing this from all drawbacks, which are uniformly founded on the fact that the thing for which they are allowed is taken out of the consumption of the country ; and also entirely separating the bounty on tonnage from that paid on pickled fish exported—the latter being allowed, notwithstanding the allowance on tonnage.

7th. Those persons employed in the codfisheries are well known to be, and always have been, almost exclusively, native-born citizens of the United States, and, without disparagement to others, are among the most hardy, patriotic, and efficient seamen on the face of the earth.

These provisions and facts render it most apparent that Congress has kept its eye, whenever it has legislated on this subject, with the exception of the repealing act of 1807, steadily upon the importance of fostering this business, and doing it in a manner that should increase the number of seamen. The motive for this is manifest. We are a commercial and navigating people. Our country has an extensive Atlantic frontier, and our trade penetrates all parts of the earth where it is not repelled. We divide this trade with the great and powerful nations of Europe, who traverse the same seas with their boundless commerce, and make them the great theatre of belligerent contests, as the controversies leading to war generally arise there. Our dangers come from Europe, and our contests have been and will be with Europeans, and, if we are wise, will be kept upon the water. With our extended commerce, and our ships traversing in great numbers every sea, we should be in a deplorable condition without a strong navy, while other powers have such armaments, not only capable of sweeping from the ocean our vast civil marine, but of assaulting and laying waste

our extensive and exposed maritime frontier, unless they are repelled by force. That Congress has kept these matters in view, in their legislation upon this subject, can scarcely admit of a doubt. This business has been encouraged and cherished, because it makes a great body of efficient, able, patriotic, native seamen, who, in the emergency of war, have all the qualifications requisite to maintain the honor of the flag, and give protection to the country. Our experience has long since taught us that their services in such emergencies may be relied on—that the honor of the country is safe in their hands; for we owe much of those splendid achievements, which have filled the civilized world with surprise, to their gallantry.

Upon this view of the case two important questions arise, in which the whole country is deeply interested:

1. Will the repeal of the bounty laws depress the fisheries, and diminish the number of persons employed in them?

2. Have we such a supply of seamen in case of war, as that we can dispense with the aid of the fishermen, who have hitherto been our best support in such emergencies?

In answer to the first question, the remarks of certain petitioners against the bill of last winter, to repeal the duty on salt, &c., are so just, and coming as they do from men of much practical experience, may be instructive.

“The undersigned [petitioners] further represent, that the bounty now paid is the sole means which many have to procure their outfits for the voyage; and that, if it be taken away, all such persons will have to abandon the business, which will thereby fall into fewer hands, and will, in fact, be monopolized by capitalists; the inevitable result of which will be a vast reduction in the quantity of fish taken, and a corresponding augmentation in the price, which will thereby drive our fish from foreign markets, when they can now barely sustain a competition with the British exporters of the same article. And they respectfully represent, that, whether considered in this light, as an article of merchandise, or in the vastly more important one, as an article of food in our own country, great loss will inure, not to your memorialists only, but to the people at large, if the pending bill become a law.

“Wherefore, your memorialists respectfully pray that the aforesaid bill may be rejected, and that this branch of business may be suffered to remain in its present condition.

“JOHN WILLIAMS, jr., and 87 others.

“KITTEBY, *February 14, 1839.*”

The tendency toward these results, by taking away the bounty, is too obvious to admit of a doubt. Many now fit out vessels, who, when this encouragement is withdrawn, must withdraw also; and these are persons either without capital or possessing limited means. The bounty now creates a severe competition, makes fish cheaper than it otherwise would be, and enables our countrymen to send their products abroad through the foreign markets. With all these advantages, we have been gradually supplanted by France, who gives larger bounties. It follows, of course, if this is a just view of the matter, that the number of fishermen will be diminished, while it ought to increase annually to meet the growth and increase of the country. There are no data from which the number now employed in the cod-fishery can be ascertained. In 1810, a statistical writer, apparently well acquainted with the business, estimated the number in Massachusetts at about



12,000; which is probably large enough, if not too large. If that be nearly correct, they constitute a large portion of all our seamen. A mass too great, and of decidedly too much importance, not to be estimated in the defence of the country. Have we seamen to man our ships of war without this resource?

It will be instructive to understand the present condition of our marine, and how our vessels of all descriptions are manned.

There is no doubt that a very large proportion (nearly the whole of the seamen employed in the codfishery) are native-born citizens, and probably the larger number of those employed in the coasting trade; but in the foreign trade and ships of war it is far otherwise—the number of foreigners is believed greatly to exceed that of citizens. In an essay upon naval schools, issued in the present year from the New York press, and understood to appear under the sanction of one having the best means of information, it is stated “that out of 38,564 seamen shipped at the port of New York last year, not 2,000 were Americans.” A British writer estimates the number of seamen employed in the foreign trade and whale fishery of the United States at 35,303; of whom 24,000 are foreigners. In 1837 the board of trade of Baltimore sent a memorial to Congress, in which they say:

“Repeated application has been made to your memorialists by the *shipping merchants* of the city of Baltimore, representing that their interests are sustaining serious injury from the great and increasing scarcity of seamen. \* \* \* Your memorialists are entirely satisfied that the evil complained of exists—that it injuriously affects not merely a large and useful class of the community, but the commerce of the country itself. \* \* \* It is a well known fact, that the wages of seamen have gradually risen from the rates of nine and twelve dollars a month, which were formerly paid in the port of Baltimore, to twenty and twenty-five dollars; and even at these high rates it is sometimes so difficult to procure them, that vessels have been detained for a considerable time after having been loaded. \* \* \* The consequence is, that foreign seamen, who are generally *an inferior class of men to ours, both in habits and education*, are induced, by the expectation of higher pay, to enter the American merchant service. \* \* \* In time of peace this may certainly be regarded as a great evil; but, in the event of a war, it would amount to a national calamity. A further and most serious consequence is, \* \* \* that a large part of the carrying trade between this country and Europe, and more particularly the transportation of tobacco to Germany and Holland, which used to be monopolized by our citizens, is gradually passing into the hands of the citizens of other countries.”

These views are, in substance, fully sustained by the Boston Port Society, who have distinguished themselves for their benevolence in behalf of seamen. They allege, and no doubt truly, that we owe our success in navigation to the better habits, and consequent superior strength and skill, of our seamen, being thus able to navigate with a smaller number and at less expense; and they also entertain the confident belief, that when we employ foreigners in their place we shall lose our ascendancy. The truth of these remarks seems to be verified by the present condition of things, for foreign participation in our trade is apparently on the increase.

But the more important question is, how shall we man our navy? A very large proportion of the men are now foreigners. Can they be relied upon? Can the honor and safety of the country be confided to their hands? No doubt many of them are patriotic; but can it be wise or

prudent to confide such a precious trust to men who float from country to country, allured by the highest wages, or to any that have but one love, one devotion, one national attachment? There is a general feeling among the people that this ought not to be so; that such a high trust ought to be confided only to those who have been nurtured in our bosom, and cling to us with the affection of children.

Much proof in support of this state of things might be added; but the fact of the employment of foreign seamen, not even naturalized, and not wishing to be, in vessels engaged in foreign trade, in whale-ships, and in ships of war, is too notorious to require further evidence.

Who, in time of war, is to take their place? The great resource has been the fisheries. Sound policy will still foster and enlarge that business by every reasonable encouragement to increase the number of seamen; for, if this supply fails us, we have no apparent means of filling up the deficiency.

These are views which have been long entertained in the country; and for these reasons the fisheries have become a common national interest in the minds of all citizens who have attentively considered the subject.

It has been said that a provision for the encouragement of seamen, like that in the act of 1813, made in time of war, when the business of fishing is broken up, is nugatory. It must be remembered that the levy of a duty on salt, when foreign trade was arrested, would be alike nugatory. But the truth is, that while war greatly embarrasses the fisheries, and very much diminishes the number of vessels employed, and the amount of fish taken, yet many along the shores do pursue it, with all the hazards around them, in small craft. It should also be remembered, that the act was, by the terms of it, to continue one year after the war; and probably many who voted for it then, anticipated what occurred—that the limitation would be wholly removed, as a period of war would illustrate the expediency of increasing the number of fishermen.

It has been again said, that the profits are large, exceeding that of other kinds of business. This is a great misapprehension, as every one well knows who is acquainted with the practical results of the business. Few men bestow more labor, or encounter as much hazard and hardship in earning a dollar, as the codfishermen. A comparison of the estimated capital employed in the business, with the gross proceeds of the fishery, furnishes most imperfect data to determine the earnings of a fisherman, or the profits of the owner of a vessel. It is to be remembered that a vessel calls for very heavy expenses to keep her afloat in good repair; and the expense of supplying her is also large. The result of the whole has been, in Massachusetts, that the fishery is not as large as it has been at some former periods. Nor is it possible to arrive at any just results by mixing the various kinds of fishery together, as they are carried on upon different principles and preparation. A whaling voyage continues sometimes for four years, and seldom less than from two to three years; and a much larger capital is invested in it than in the codfishery. The net results of a voyage in the codfishery are not such as to allure capital into the business out of the districts where it has for a long series of years been an habitual occupation; and the property invested cannot, without sacrifice, be withdrawn.

From these considerations it follows, that the duty was laid on imported salt to raise a revenue; and, as will appear hereafter, to protect the manufactured article:

That salt being largely consumed in the fisheries, they were necessarily brought under consideration at the same time, and Congress cautiously provided by the same act for their protection :

That soon after, in 1792, as soon as experience had marked out the expedient course, Congress provided further, not only for their protection, but encouragement—not by giving a drawback for the duty to the owners, but a bounty, to be chiefly distributed among the crew, and charging the same upon the treasury :

That this act distinctly marks out and defines the policy of fostering the business, and thus promoting the increase of the fishermen :

That the act of 1807, repealing the preceding laws, is the only departure from the policy since 1792, the experience of six years having brought us back to it in 1813 :

That nothing could demonstrate more clearly the wisdom of the policy than the war then waged in 1813, which proved to us the inestimable value and usefulness of the fishermen in the defence of the country :

That the act of 1813 imbodyed and carried out the policy more fully than any preceding act ; and, before its provisions in regard to fishermen are disturbed, we ought to be satisfied that their place can be supplied by seamen from other sources, equally hardy, skilful, and patriotic :

That while the duty and the bounty have a necessary connexion in their origin, it is apparent that the bounty rests on a deeper and broader foundation than the duty—on principles connected with our honor and safety, and ought not to be set aside on the supposition that it is a mere equivalent for the duty ; for while Congress intended the duty should bring no harm to the fisherman, it is equally plain it meant to encourage men to engage in that business :

That our civil marine, employed in foreign trade and the whale fishery, is in great danger of deteriorating, if the work has not already begun, from the difficulty in obtaining American seamen :

And that all these considerations address themselves strongly to our wisdom, and appeal to us, as the guardians of the great public weal, to pause and reflect before we strike a rash blow upon an interest so closely allied to the honor, safety, and prosperity of the country as the fisheries.

It is said, again, that bounties to encourage fishermen, unless they stand on the principle of drawback, are unconstitutional. Then the present law is unconstitutional, for drawback, strictly speaking, only goes to exportation of foreign merchandise which has paid a duty. The law which allows a bounty to fishermen, requires no exportation of the salt or fish. But no principle of the constitution is clearer than the right to provide for the defence of the country ; and if the multiplication of seamen is necessary for that purpose, the right to encourage it is beyond a doubt. Without entering into the argument, it may be observed, that the school at West Point is sustained on that principle. The young men are not obliged to enter, or to remain in the public service ; but are educated in military science, that a resource may exist in the country when such requirements are needed for our defence. So it is with seamen. We need, and must have, a body of able, skilful, patriotic seamen, or our ships of war are worthless ; and, if the regular course of business will not furnish them, the United States are bound by every obligation to apply a remedy for the evil.

If the duty on salt is repealed, therefore, it by no means follows that it is expedient to disturb the bounty ; and this brings us to consider whether the interests of the public will be promoted by REPEALING THE DUTY ON SALT.

The second act passed by the first Congress, in 1789, has the following preamble: "Whereas it is necessary for the support of government, for the discharge of the debts of the United States, and the *encouragement of manufactures*, that duties be laid on goods, wares, and merchandises imported: Be it enacted," &c.

This act imposed a duty of six cents a bushel on foreign salt, the article being then manufactured in the United States. The object of the act is too plain to be mistaken; it was to produce revenue and protect manufactures. In 1790 the duty was raised to twelve cents a bushel, and in 1797 to twenty cents a bushel. In 1807 the duty was repealed, and in 1813 revived at twenty cents a bushel. In 1828 and 1830 reduced to ten cents a bushel. In 1833 it fell, under the compromise act, which reduces two-tenths of the duty, biennially, for four years, and then one-half of the remainder, above twenty per cent., in two consecutive years; so that in 1842 the duty will be twenty per cent. ad valorem on the foreign cost. The foreign cost in 1838 ranged, as the Register of the Treasury reports, from five and a half to nineteen and a half cents; so that the law, in its progress, will bring the duty much lower than any hitherto imposed. The proposition is, to bring the matter to a close at once, by a total abolition of the duty; and the question is, whether this is expedient, as a measure of finance or of public policy. There are no exact data from which the amount of salt manufactured in the United States can be ascertained, but the information which we have renders it quite certain that it equals six millions of bushels. A portion of this is manufactured along the sea-coast, from solar evaporation, and is of superior quality. A great quantity is made at the salines in western New York, which supply that region and the lake country, and it finds its way to the Ohio river. There are other extensive manufactures at the salines in Virginia and Tennessee. We import a fraction over six millions of bushels, which makes the annual consumption about twelve millions of bushels. It is an article that greatly fluctuates in value in our own and all other markets. For example: in the Danish West Indies, in 1822, it is quoted at  $32\frac{1}{8}$  cents a bushel; in 1835, at 16 cents; and in 1838, at  $7\frac{3}{4}$  cents a bushel. In the British American colonies, in 1822, at  $29\frac{1}{8}$  cents; in 1830, at 40 cents; in 1838, at  $19\frac{1}{2}$  cents. In England, in 1822,  $18\frac{1}{8}$  cents; in 1825,  $17\frac{1}{8}$  cents; in 1830, 15 cents; in 1835,  $15\frac{3}{4}$  cents; in 1838, 18 cents.

In 1835, we imported from England 2,613,077 bushels.

1836,	"	"	2,814,896	"
1837,	"	"	3,443,563	"
1838,	"	"	4,530,519	"

which proves that, while we pay more for it there, than the usual price in any other European country from which we import it, and purchase a comparatively poor and light article, we take thence more than half of all our foreign supplies. This is accounted for from the fact, that our trade with England is great, and our ships, when freight is scarce, take in salt if it will pay expenses; and doubtless it often comes in the form of ballast, when, if a vessel could be navigated safely without it, she would make her homeward passage light rather than bring it for any profits that might result from it. On this point, the navigators and fishermen of Maine, in their memorial, hold the following language:

"The undersigned further represent, that a reduction of the duty on salt will not necessarily lead to a reduction in the price of that commodity;



that this article is almost exclusively imported by freighting ships on their return voyages, which are loaded with salt only when they can get no other employment, on account of the small profit which accrues on such an importation, whereby it happens that the importation of salt is irregular and accidental; and that it is the opinion of all persons engaged in the business that the removal of the duty will have but little effect on the price, but that the benefit will result to the foreign manufacturer, the importer, and the ship-owner, and not to the fisherman."

Such are the views of persons long acquainted with the trade, and there can be no doubt of their general correctness. When other freights can be obtained, salt comes sparingly into the country; and, when they cannot be had, it flows in abundantly. Thus it feels, by an inverse rule, the impulses and decline of trade; and the prices fluctuate accordingly. The price of foreign salt, in this country, in the chief markets, has, for a series of years, ranged not far from 40 to 50 cents a bushel—occasionally higher and occasionally lower. It is thus apparent that the larger portion of the value of salt consists in the expense of transportation; but it costs much less to bring it across the Atlantic, than to transport it into the interior of the United States.

Having explained the course of trade, we will now consider the necessity we have for the article; whether it would be wise to depend on importations; whether the repeal of the duty would injuriously affect the manufactures; and whether the article would be afforded cheaper if the manufacturers ceased to produce it.

Salt is an article of the first necessity, as it is indispensable to the comfort and health of man and beast. It must, therefore, be had at all times and seasons, and the supply cannot be interrupted without sacrifice and suffering. The Committee on Manufactures, in their report to the House of Representatives in 1831, speak of it thus:

"It is essential to a comfortable support of human life. It is useful in many of the arts, and all-important to the great agricultural interests of the country. Its value cannot be estimated too high. It is on the ground that it is an article of general and all-pervading necessity, that the committee wish to consider the subject. It seems, therefore, to the committee, that the higher it ranks among the articles required by necessity, the more imperious is the duty of the government to provide for its production. It ought not to be exposed to danger from any cause which can be averted. \* \* \* We should provide against all contingencies which may produce want and distress among the people. \* \* \* Should war again take place with the great maritime Power of Europe; should other nations, from which we derive a portion of our supplies, in a fit of jealousy or retaliation, interrupt our trade; should our own government resort again to non-intercourse or non-importation; should any sudden revolution in commerce take place, all can see the dangers to which our people would be exposed. The means of obtaining a full and adequate supply exist in our own country." \* \* \*

"The committee cannot discover any object more valuable, more national, more vitally important to the country, than a steady, uniform, abundant, and uncontrollable supply of an article so essential at all times to every rank and condition of life. \* \* \* It is easily accomplished by a just improvement of the resources which the nation possesses within itself in the greatest abundance."

Mr. Jefferson recommended the repeal of the duty in 1807 ; and in 1808 he expressed his sentiments upon manufactures in the following language to Congress :

" The suspension of our foreign commerce produced by the injustice of the belligerent Powers, and the consequent losses and sacrifices of our citizens, are subjects of just concern. The situation into which we have been thus forced has impelled us to apply a portion of our industry and capital to internal *manufactures* and improvements. The extent of this conversion is daily increasing, and little doubt remains that the establishments formed and forming will, under the auspices of cheaper materials and subsistence, the freedom of labor from taxation with us, and of *protecting duties* and *PROHIBITIONS, become permanent.*"

Again, in 1816, he remarks in a letter as follows : " We have experienced what we did not then believe—that there exists both profligacy and power enough to exclude us from the field of exchange with other nations; *that, to be independent for the comforts of life, we must fabricate them for ourselves.* \* \* \* The grand question now is, *shall we make our own comforts, or go without them, at the will of a foreign nation?* He, therefore, who is now against domestic manufactures, must be for reducing us either to a dependence on that nation, or to be clothed in skins, and to live, like wild beasts, in dens and caverns. I am proud to say I am not one of these."

Such are the views of the committee in 1831, and of Mr. Jefferson at different periods, as to the comforts of life ; and language is not capable of placing in a stronger point of view the expediency of producing such articles by our own industry, that we may not be exposed to those contingencies which interrupt, cut off, or disturb supplies obtained by foreign commerce ; and it cannot apply with greater force to any article, not even to military equipments and munitions of war, than to salt. If we throw ourselves upon foreign supplies, we incur all the hazards belonging to trade and intercourse with distant countries ; and what do we gain ? Nothing, unless the article shall be cheapened—not for a day, a week, or a month, but in the general average of prices. Now let us examine this point, and see what the probable result will be : and first as to the trade and manufacture upon the Atlantic frontier, where foreign salt is landed and brought into direct competition with the domestic article. The whole market of the United States takes up about 12,000,000 bushels, one half of which is imported. If domestic production should cease, and we were to draw from other sources 6,000,000 more of bushels, it is too certain to admit a doubt that freights would rise, as well as the price of foreign salt, by such an increased demand—to what extent, time would disclose ; for foreign countries would then have the control and regulation of the whole business, to turn it into a monopoly, or manage it as should best subserve their interest. But our experience has uniformly proved that domestic production has, perhaps without exception, lowered foreign prices, and the absence of it has as uniformly kept them up. The reason is plain : Great Britain, for example, may be supposed to manufacture 7,000,000 bushels of salt beyond her own consumption, which she exports. She will obtain more or less for this surplus, according to the demand for it. Suppose we manufacture 6,000,000 bushels ; this is so much added to her surplus, and meets whatever is imported from her in our market. If we take from her 4,000,000, then the stock from England and our own manufactures would be 10,000,000 in our markets ; whereas, if our production were to cease, it would be only

4,000,000. Thus it is that whatever quantity we make is to be added to the common stock, or surplus of other countries with which we trade, and so much more is brought into our market. The effect of this process is evidently to diminish the price by increasing the supply; on the other hand, take away the 6,000,000, and the price will of course rise, because the supply will be diminished, unless foreign countries increase the quantity produced by them. The only motive to this would be an increased price; and the whole affair would be out of our reach, and under their exclusive control. It would turn out much as the repeal of the duty on tea and coffee did—much the largest portion of the benefit would go to the producer. The case of salt is stronger, because we produce neither tea nor coffee.

It may be asked, what is the effect of the domestic manufacture when salt is imported freely, and the market filled with it? The foreign, then, meets the domestic article, which is by this cause forced down much lower than it would be if we produced none; for the supply is increased by the whole amount of the domestic production.

It may also be asked, what is the effect of the domestic manufacture when importations are small? It operates in the same salutary way, by increasing the supply, and thus keeping prices far below the extravagant heights to which they would go if we had no such resource, and the market were left bare. The effect of the domestic article is therefore always tending to cheapen the foreign article, and to correct the fluctuations of importations; and there can be little doubt that the average of prices for any considerable series of years would be found to be less under its influence than they would be independent of it.

Again, it may be asked, whether the domestic manufacture will sustain itself without the duty? The Atlantic coast and the interior salines hold very different relations to the imported article. The works on the coast are brought directly under the full influence of importations; and if they could steadily realize the average of prices which would be paid for foreign salt for any ten or twenty years, if it should come in free, their condition would probably be as favorable as it now is. But it is evident they cannot bear the great fluctuations of trade, which give a profit one month, and a loss the next. No business can flourish under such circumstances, for no certain calculations can be made upon the returns to meet expenses. Nor can business men be delayed in their profits upon contingencies which cannot be anticipated; for the loss is as likely to fall at a moment when it cannot be provided for, as when it can.

The office of the duty is to correct this evil. When there is an enlarged surplus of salt in foreign countries, which must be sold even at sacrifices, if it cannot be got rid of without, the duty arrests its entering our market to such an extent, and for such a period of time, as to prove ruinous to the manufacturers. On the contrary, when, from the course of trade, the high price of freights, or a diminution in production in foreign countries, it comes in sparingly, then it rides over the duty, and the domestic article meeting it in the market, and supplying one-half of our necessities, keeps the price down within reasonable limits.

These views are sustained by the practical results in many branches of trade; and it is fully believed that in a series of years, with a duty of ten cents a bushel, salt would be, on the average, lower upon the sea-coast than if the article came in free; and, by that process, put a stop to the production of the domestic article, as it probably would on that fron-

tier. The reduction which already has been made, and is now making, in the duty, has arrested the erection of new works, and thrown much doubt and uncertainty over the business. It is to be hoped it may survive the shock, but the result cannot be foreseen. All prudent men entertain great fears, and few are rash enough to enter upon new investments.

The State of New York has extensive works upon her great Erie canal, so far removed from the sea coast that she has little to fear, as she controls both the salt works and the canal, which is the great highway upon which salt must be transported. The salines of that State are doubtless sufficient to furnish, at a price so low that foreign salt can have little influence upon it, all the region of country around them, as well as the States bordering upon the lakes.

The works upon the Kenawha and Holston, it would seem, are capable of producing much beyond any demand which exists; and, from their position upon rivers far in the interior, can probably always make salt at less than it can be transported into the west from foreign countries. The average of prices at these works, for a series of years before 1830, does not vary much from that of English salt at Liverpool. Since then, it is said that it can be produced as low as ten cents, and even lower. If this be so, it is quite certain that foreign salt can never seriously influence the manufacture; and the fact, that a considerable number of the wells are not worked, proves very clearly that the proprietors have the whole matter under their control, and will be able to keep it there, as they can realize a great profit at any price at which foreign salt can by possibility be sold, and indemnify the sellers. Legislation by Congress, therefore, will have no tendency to check or control this monopoly, if it be such as it has been represented; but its whole effect will be spent in experimenting upon the overthrow of the works along the coast. The fact is plain, that the western manufacturers can undersell importers, and yet make money. The moment the foreign article, therefore, enters the western markets in any considerable quantities, they will lower prices, and thus occasion a loss to the importers.

The occasional very high prices in the west appear to be chiefly attributable to a suspension of navigation for the want of water. The duty is now only about six cents a bushel; and it must be very evident it can have little influence in prices ranging from \$1 50 to \$4 and \$5 a bushel. If these prices, or any thing approaching them, could be maintained, foreign salt would at once find its way up the river; but when it is well known that the first rising of the waters will bring down the domestic article at rates below which foreign salt can be afforded, who will run the hazard of entering upon such an experiment? A spirit of rivalry and competition at the wells and salines is the only remedy for high prices and poor salt—the only corrective of abuses, if they exist. It needs no argument to prove that a duty of six cents a bushel can have no serious influence in producing the high prices complained of, nor can its abolition bring relief.

The works along the Atlantic are ancient, some of them having been commenced to relieve the distresses of the revolutionary war when importations were suspended, and commenced, at the urgent representation and request of the Continental Congress.

These works, all admit, make an article of excellent quality—far superior to Liverpool salt, and equal to any other. There is a large capital



invested, and the works cannot be of value for any other purpose. Would it be just to bring ruin upon them, in an experiment to make salt cheaper in the west, which must obviously fail? They are too important to the country to merit such a fate.

From these views, if well founded, it appears that salt is an indispensable necessary of life, of which we need a supply at all times, and, therefore, ought to be furnished from our own resources :

That the domestic production has lowered the price, and keeps it, on an average, much more reasonable than it was before the manufacture was commenced :

That taking off the duty will only leave the market exposed to those fluctuations which are known to belong to the trade, and the public to the consequent irregularity of supply, and the great variation in prices which must follow :

That the market is kept steady and reasonable by a large and constant domestic supply, which can at any time be increased when the exigencies of the country demand it :

That it would be unwise, in every point of view, to throw ourselves upon the contingencies of foreign commerce for an article so necessary and essential to our comfort :

And that, if the duty be taken off, to relieve against western monopolies, as they are styled, it will accomplish no such end, but will leave their power undiminished, and their control of the market unimpaired.

Many other considerations, having a bearing upon this subject, might be examined if time permitted ; but, for the reasons assigned, the minority of the committee dissents from the reasoning and conclusions of the majority, believing it to be neither justifiable, in the present depressed state of the finances, to repeal the duty, nor sound policy to discontinue the bounties. It ought, perhaps, to be remarked, without entering into details, that it has been asked how other fisheries succeed without a bounty. Thus the allowance to the cod-fishery operates, in many respects, equally favorably upon the mackerel-fishery ; for vessels can be transferred from one to the other, and thus the profits are equalized. If more is realized in the cod than in the mackerel, vessels will immediately take to that which yields the greatest return ; and thus, by transfer from one business to the other, the profits are equalized. The whale-fishery, as has been observed, is a pursuit differing so widely from the others, that there is scarcely any resemblance, or any thing in which they stand on a common basis. It bears the name of fishery, but beyond that there is little analogy ; and, reasoning upon the condition of the cod-fishery, is little aided or strengthened by a reference to that pursuit.

JOHN DAVIS.

## APPENDIX.

[From Senate Document No. 196, session 1839-'40.]

*A statement exhibiting the quantity and value of salt imported and exported annually, from 1790 to 1838.*

Years ending	SALT.			
	Imported.		Exported.	
	Bushels.	Value.	Bushels.	Value.
September 30, 1789	1,250,255	-	3,930	
1790	2,355,760	-	9,969	
1791	1,850,479	-	4,208	
1792	1,779,510*	-	1,955	
1793	2,027,332*	-	1,107	
1794	2,958,411*	-	16,173	
1795	2,333,186	-	36,915	
1796	3,975,922	-	52,163	
1797	2,674,251	-	65,703	
1798	2,891,453	-	101,214	
1799	2,471,969	-	99,991	
1800	3,095,807	-	38,703	
1801	3,282,064	-	70,067	
1802	3,564,605	-	42,832	
1803	3,862,804	-	25,548	
1804	3,479,878	-	28,435	
1805	3,652,277	-	15,359	
1806	3,941,616	-	64,950	
1807	4,671,628	-	92,849	
1808	1,300,177	-	18,525	
1809†	-	-	599	
1810	-	-	7,657	
1811	-	-	958	
1812	-	-		
1813				
1814	333,344			
1815	2,020,131	-	1,585	
1816	6,854,821	-	4,784	
1817	2,884,504	-	55,441	
1818	3,678,526	-	27,736	
1819	3,874,852	-	9,133	
1820	4,711,329	-	21,700	
1821	3,943,727	\$609,021 00	31,440	\$15,321 00
1822	4,087,381	625,932 00	24,328	12,491 00
1823	5,127,657	740,866 00	51,707	17,330 00
1824	4,401,399	613,486 00	57,763	17,666 00
1825	4,574,202	589,125 00	70,584	19,445 00
1826	4,564,720	677,058 00	30,680	8,603 00
1827	4,320,489	535,201 00	65,335	16,014 00
1828	3,962,957	443,469 00	37,808	10,718 00
1829	5,945,547	714,418 00	44,390	11,389 00
1830	5,374,046	671,979 00	101,866	20,064 00
1831	4,182,340	535,138 00	55,689	13,353 00
1832	5,041,424	634,910 00	29,350	9,188 00
1833	6,822,672	996,418 00	44,570	14,501 00
1834	6,038,076	839,315 00	50,495	13,219 00
1835	5,375,364	655,097 00	99,249	20,492 00
1836	5,088,686	724,527 00	29,081	8,178 00
1837	6,343,706	862,617 00	41,118	12,722 00
1838	7,103,147	1,028,418 00	37,260	16,120 00

\* Quantity imported during the calendar year.

† After 31st December, 1807, salt imported was free of duty. No returns were made of the quantity imported during the years 1809, 1810, 1811, 1812, and 1813.

TREASURY DEPARTMENT, Register's Office, July 23, 1839.

T. L. SMITH, Register.

*A statement exhibiting the amount of bounties paid on salted provisions and pickled fish exported, and of allowances to vessels employed in the fisheries, annually, from the commencement of the government to December 31, 1837.*

Year ending	Bounties on salted provisions* and pickled fish.	Allowances to vessels employed in the fisheries.	Total.	Bounties and allowances reduced into bushels.		
				Bounties.	Allowances.	Total.
				<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>
Dec. 31, 1791	\$29,682 31	-	\$29,682 31	296,823	-	296,823
1792	44,772 17	-	44,772 17	373,101	-	373,101
1793	16,731 16	\$72,965 32	89,696 48	139,426	608,044	747,470
1794	13,767 85	93,768 91	107,536 76	114,732	781,407	896,139
1795	14,854 81	66,280 47	81,135 28	123,790	552,337	676,127
1796	16,998 99	76,889 63	93,888 62	141,658	640,747	782,405
1797	12,398 53	80,475 76	92,874 29	92,988	603,568	696,556
1798	19,220 12	94,684 30	113,904 42	96,101	473,422	569,523
1799	20,769 15	128,605 87	149,375 02	103,846	643,029	746,875
1800	18,325 21	87,853 45	106,178 66	91,626	439,267	530,893
1801	28,586 38	74,520 92	103,107 30	142,932	372,605	515,537
1802	29,700 63	101,447 92	134,148 55	148,503	522,240	670,743
1803	34,790 04	117,173 57	151,963 41	173,950	568,868	759,818
1804	46,922 90	145,986 73	192,909 63	234,614	729,934	964,548
1805	37,746 32	152,927 72	190,674 04	188,731	764,639	953,370
1806	37,133 72	162,191 99	199,325 71	185,669	810,960	996,629
1807	27,414 03	161,254 17	188,668 20	137,070	806,271	943,341
1808*	17,240 66	142,911 89	160,152 55	86,203	714,559	800,762
1809	2,423 67	47,166 11	49,589 78	12,118	235,831	247,949
1810	508 35	3,406 44	3,914 79	2,542	17,032	19,574
1811	784 13	-	784 13	3,921	-	3,921
1812						
1813						
1814						
1815	-	1,811 74	1,811 74	-	9,059	9,059
1816	583 60	84,736 26	85,319 86	2,918	423,681	426,599
1817	4,426 90	119,919 51	124,346 41	22,134	599,598	621,732
1818	5,672 24	148,915 65	154,587 89	28,361	744,578	772,939
1819	5,476 66	161,623 35	167,100 01	27,383	808,117	835,500
1820	11,168 71	197,834 68	209,003 39	55,844	989,173	1,045,017
1821	11,107 80	170,052 91	181,160 71	55,539	850,265	905,804
1822	10,158 30	149,897 83	160,056 13	50,791	749,489	800,280
1823	10,938 59	176,706 08	187,644 58	54,693	883,530	938,223
1824	10,162 80	208,924 08	219,086 88	50,814	1,044,620	1,095,434
1825	10,560 60	198,724 97	209,285 57	52,803	993,635	1,046,428
1826	13,640 40	215,859 01	229,499 41	68,202	1,079,295	1,147,497
1827	8,879 20	206,185 55	215,064 75	44,396	1,030,928	1,075,324
1828	9,026 23	239,145 20	248,171 43	45,131	1,195,726	1,240,857
1829	9,007 60	261,069 94	270,077 54	45,038	1,305,350	1,350,388
1830	9,073 10	197,642 28	206,715 38	45,366	988,211	1,033,577
1831	13,466 20	200,423 39	213,894 59	89,775	1,336,189	1,425,964
1832	14,392 00	219,745 27	234,137 27	143,920	2,197,453	2,341,373
1833	13,284 43	245,182 40	258,466 83	132,844	2,451,824	2,584,668
1834	10,852 21	218,218 76	229,070 97	108,522	2,182,187	2,290,709
1835	9,536 80	223,784 93	233,321 73	95,368	2,237,849	2,333,217
1836	6,731 80	213,091 03	219,822 83	67,318	2,130,910	2,198,228
1837	7,360 42	250,181 03	257,541 45	73,604	2,501,810	2,575,414
1838	5,474 00	314,149 00	319,523 00			
Total	- 681,751 63	6,437,341 02	6,799,469 65	4,251,108	39,035,227	43,286,335

\* Bounties and premiums on salted provisions (beef and pork) ceased with the abolition of the salt-duty in 1807.

*A statement exhibiting the quantity of salt imported and exported, entitled to drawback; of bounties paid on salted provisions and pickled fish exported; of allowances to vessels employed in the bank and codfisheries, reduced into bushels; and of the net quantity paying duty annually from the commencement of the government to the 31st day of December, 1837.*

Year ending	SALT.			
	Imported.	Exported, entitled to drawback.	Bounties and allowances.	Net quantity paying duty.
	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>
December 31, 1789	1,250,255	3,930	-	1,246,325
1790	2,196,780	15,007	-	2,181,773
1791	1,810,421	3,240	296,823	1,510,358
1792	1,779,510	204	373,101	1,406,205
1793	2,027,332	4,383	747,470	1,275,479
1794	2,958,411	4,783	896,139	2,057,489
1795	2,823,718	1,475	676,127	2,146,116
1796	3,670,077	32,108	782,405	2,855,564
1797	2,977,902	103,638	696,556	2,177,708
1798	2,753,127	161,210	569,523	2,022,394
1799	2,513,411	104,025	746,875	1,662,511
1800	3,287,868	25,950	530,893	2,731,025
1801	3,471,004	72,021	515,537	2,883,446
1802	3,244,309	34,233	670,743	2,539,333
1803	3,542,872	23,635	759,818	2,759,419
1804	3,433,996	31,047	964,549	2,438,400
1805	3,782,328	12,503	953,370	2,816,455
1806	4,262,704	84,850	996,629	3,181,225
1807	4,646,338	11,186	943,341	3,591,811
1808*	-	585	800,762	-
1809	-	-	247,949	-
1810	-	-	19,574	-
1811	-	-	3,921	-
1812	-	-	-	-
1813	-	-	-	-
1814	379,112	-	-	379,112
1815	4,277,244	-	9,059	4,268,185
1816	5,367,480	17,412	426,599	4,923,469
1817	2,975,995	45,054	621,732	2,309,209
1818	3,557,925	32,589	772,939	2,752,397
1819	3,823,410	12,048	835,500	2,975,862
1820	5,081,716	17,130	1,045,017	4,019,569
1821	4,061,422	33,772	905,804	3,121,846
1822	4,345,326	39,302	800,280	3,505,744
1823	5,435,449	47,486	938,223	4,449,740
1824	4,227,841	61,435	1,095,434	3,070,972
1825	4,639,160	55,354	1,046,428	3,537,378
1826	4,267,861	44,777	1,147,497	3,075,587
1827	4,578,278	71,791	1,075,324	3,431,163
1828	4,274,051	36,171	1,240,857	2,997,023
1829	6,495,409	68,607	1,350,388	5,076,414
1830	4,387,510	100,268	1,033,577	3,253,665
1831	4,498,330	35,879	1,425,964	3,036,487
1832	6,188,195	18,011	2,341,373	3,828,811
1833	6,224,755	53,267	2,584,668	3,586,820
1834	6,228,219	101,971	2,290,709	3,835,539
1835	5,309,538	53,517	2,333,217	2,922,804
1836	5,034,753	24,204	2,198,228	2,812,321
1837	6,669,800	34,672	2,575,414	4,059,714
Total	168,761,142	1,834,730	43,286,336	124,712,867

\* The duty ceased Dec. 31, 1807. Up to that time, bounties in proportion to the amount of the salt-duty were paid on the exportation of salted beef and pork. These bounties were not revived at the revival of the salt-duty in 1813; the fishing bounties and allowances only were revived.



## STATEMENT—Continued.

	Busbels.
Net quantity, as stated - - - - -	124,712,867
Deduct bounties and allowances, &c., in 1808, 1809, 1810, and 1811 -	1,072,791
	123,640,076
Bounties and allowances - - - - -	43,286,336
Exported - - - - -	1,834,730
Total - - - - -	168,761,142

*A statement exhibiting the gross amount of duties which accrued on salt imported, compared with the duties on the quantity re-exported, with the benefit of drawback; on the commuted quantity, equivalent to the amount paid for bounties on salted fish and provisions exported, and for allowances on the tonnage of vessels employed in the bank and codfisheries; and also on the net quantity actually paying duty annually, from the commencement of the government to the 31st of December, 1837.*

Year ending	Duties on salt.			
	Imported.	Exported.	Bounties and allowances.	Net duties.
December 31, 1789	\$75,015 30	\$235 80	-	\$74,779 50
1790	131,806 80	900 42	-	130,906 38
1791	217,252 50	388 80	\$35,618 76	181,242 96
1792	213,541 20	24 48	44,772 12	168,744 60
1793	247,622 00	525 96	89,696 40	157,399 64
1794	361,128 00	573 96	107,536 68	253,017 36
1795	345,770 00	177 00	81,135 24	264,457 76
1796	443,550 00	3,852 96	93,888 60	345,809 40
1797	391,134 00	12,436 56	92,874 20	285,823 24
1798	543,810 00	32,242 00	113,904 60	397,663 40
1799	488,617 00	20,805 00	149,375 00	318,437 00
1800	687,387 00	5,190 00	106,178 60	576,018 40
1801	686,454 00	14,404 20	103,107 40	568,943 40
1802	792,838 00	6,846 60	134,148 60	651,842 80
1803	721,355 00	4,727 00	151,963 60	564,664 40
1804	686,799 20	6,209 40	192,909 80	487,680 00
1805	765,804 00	2,500 60	190,674 00	572,629 40
1806	862,694 20	16,970 00	199,325 80	646,398 40
1807	737,568 12	20,403 04	188,668 20	528,496 88
1808	-	117 00	160,152 40	-
1809	-	-	49,589 80	-
1810	-	-	3,914 79	-
1811	-	-	784 13	-
1812	-	-	-	-
1813	-	-	-	-
1814	75,822 00	-	-	75,822 00
1815	855,449 00	-	1,811 80	853,637 20
1816	1,076,933 00	3,482 40	85,319 80	988,130 80
1817	598,496 00	9,010 80	124,346 40	465,138 80
1818	714,466 00	6,517 80	154,588 00	553,360 20
1819	765,537 00	2,409 60	167,100 00	596,027 40

## STATEMENT—Continued.

Year ending	Duties on salt.			
	Imported.	Exported.	Bounties and allowances.	Net duties.
December 31, 1820	\$1,017,566 96	\$3,426 00	\$209,003 40	\$805,137 56
1821	814,277 00	6,754 40	181,160 80	626,361 80
1822	872,555 00	7,860 40	160,056 20	704,638 40
1823	1,089,402 00	9,497 20	187,639 60	892,265 20
1824	849,291 00	12,287 00	219,086 88	616,917 12
1825	929,635 10	11,070 80	209,285 60	709,278 70
1826	860,457 40	8,955 40	229,499 40	622,002 60
1827	916,662 30	14,358 20	215,064 80	687,239 30
1828	855,275 06	7,234 20	248,171 40	599,869 46
1829	1,299,368 12	13,721 40	270,077 60	1,015,569 12
1830	877,612 34	20,053 60	206,715 40	650,843 34
1831	674,930 87	7,175 80	213,894 60	453,860 47
1832	619,125 40	3,602 20	234,137 30	381,385 90
1833	622,686 80	10,653 40	258,466 80	353,566 60
1834	622,862 66	10,179 10	229,070 90	383,612 66
1835	531,132 52	5,351 70	233,321 70	292,459 12
1836	504,111 08	2,420 40	219,822 80	281,867 88
1837	667,403 02	3,467 20	257,541 40	406,394 42
1838	28,110,201 97	329,018 82	6,805,401 30	21,190,339 97
	-	-	319,149 00	-
			7,124,550 30	
Net amount of duties	-	-	-	21,190,339 97
Deduct bounties and allowances, &c., in 1808, 1809, 1810, and 1811 -	-	-	-	214,558 12
Bounties and allowances	-	-	-	20,975,781 85
Exported	-	-	-	6,805,401 30
				329,018 82
Total	-	-	-	28,110,201 97

Duties on salt imported under the act of July 4, 1789, - - 6 cents per bushel.  
 August 10, 1790, - - 12 do.  
 July 8, 1797, - - 20 do.  
 March 3, 1807, repeals the duty after Dec. 31, 1807.  
 July 29, 1813, - - 20 cents per bushel.  
 April 27, 1816 - - 20 do.  
 May 29, 1830 - - 15 do.  
 May 29, 1830 - - 10 do. after  
 December 31, 1831.

Bounty on salted provisions ceased under the act of March 3, 1807.

TREASURY DEPARTMENT,  
 Register's Office, July 23, 1839.

T. L. SMITH, Register.

*Price, per bushel, of salt imported into the United States, at periods of three and five years, during the years 1822, 1825, 1830, 1835, and 1838.*

Whence imported.	1822.	1825.	1830.	1835.	1838.
	Cents.	Cents.	Cents.	Cents.	Cents.
Sweden and Norway - - - -	-	-	-	6½	-
Swedish West Indies - - - -	19½	18½	8	10½	7 1-5
Danish West Indies - - - -	32½	10½	11	16½	7 3-5
Dutch West Indies - - - -	18	10½	7½	9 1-6	7 1-6
Hanse Towns - - - -	9 1 9	-	-	-	-
England - - - -	18 1-6	18 1-6	15	15½	18
Scotland - - - -	11½	-	18½	-	-
Ireland - - - -	18½	13½	20½	23½	16 1-5
Gibraltar - - - -	12	10	11 1-10	7½	-
Malta - - - -	-	-	-	7½	-
British West Indies, (Turk's Island, &c.) -	14½	10½	9½	10½	10½
British American colonies and Newfoundland	29½	20½	40½	16 1-10	19½
Other British colonies - - - -	15	-	7½	-	-
France on the Atlantic - - - -	-	5½	-	-	-
France on the Mediterranean - - - -	8½	10½	7½	6½	7½
French West Indies - - - -	21	9½	-	-	-
Spain on the Atlantic - - - -	7 1-5	7½	6½	4½	4½
Spain on the Mediterranean - - - -	9½	8½	8½	5½	4½
Cuba - - - -	23	10½	39½	-	-
Other Spanish West Indies - - - -	15½	-	8½	-	-
Portugal - - - -	10	9	8	6 1-10	6½
Fayal and other Azores - - - -	10½	-	12 9-19	-	-
Cape de Verds - - - -	8½	8½	7½	9½	7½
Italy - - - -	9½	6 1-5	5½	4½	4½
Sicily - - - -	-	-	3½	2½	2½
Trieste and other Austrian ports - - - -	-	5½	3½	3½	-
Turkey, Levant, &c. - - - -	-	11½	10½	10½	-
Hayti - - - -	16½	10½	12½	-	-
Texas - - - -	-	-	-	-	16½
Mexico - - - -	-	-	55	-	-
Colombia - - - -	-	10½	20	7½	5½
Brazil - - - -	-	8½	10½	27½	-
Argentine Republic - - - -	-	25	-	10	7½
South America, generally - - - -	12½	-	-	-	-
West Indies, generally - - - -	15½	9½	10½	-	-
Africa, generally - - - -	-	18	-	10½	-
South seas - - - -	22	-	-	-	-

## A statement exhibiting the quantity of salt imported into the United States

IMPORTED INTO	SALT IMPORTED FROM							
	West Indies.			British N. American colonies.	England & Ireland.	France.	Spain.	Portugal.
	Swedish and Da- nish.	Dutch.	British.					
	Bushels.							
Passamaquoddy	-	-	7,001	18,156	-	-	-	-
Penobscot	-	-	-	-	84,206	-	41,966	-
Waldoboro'	-	-	-	-	9,180	-	-	-
Wiscasset	-	-	-	-	45,830	-	-	-
Belfast	-	4,278	4,910	-	-	-	-	-
Portland	-	-	13,190	4,574	104,707	-	40,553	18,493
Bath	-	-	-	-	72,006	-	59,450	-
Kennebunk	-	-	5,729	-	-	-	3,719	-
Portsmouth	-	20,404	11,001	-	183,518	-	70,972	22,360
Vermont	-	-	-	4,682	-	-	-	-
Newburyport	-	-	-	-	47,767	-	52,590	-
Gloucester	-	-	-	-	8,606	-	18,671	-
Salem	-	-	-	-	-	-	47,390	9,750
Marblehead	-	-	-	-	-	-	15,855	-
Boston	-	30,068	51,352	8,500	418,124	27,186	258,043	113,849
Plymouth	-	740	-	-	12,420	-	27,201	-
Dighton	-	-	3,175	-	-	-	-	-
Nantucket	-	-	-	-	-	-	-	-
Providence	-	-	19,486	-	50,425	-	-	5,177
New Haven	-	13,245	2,625	-	-	-	-	-
Champlain	-	-	-	1,088	-	-	-	-
New York	-	135,197	217,898	-	698,417	21,622	48,674	125,299
Philadelphia	19,719	2,772	65,392	43,621	388,673	-	16,584	19,352
Delaware	-	-	1,960	-	-	-	-	-
Baltimore	3,975	19,906	47,470	6,341	333,794	-	12,020	57,209
Georgetown, D. C.	-	-	3,757	-	65,360	-	-	-
Alexandria	-	-	9,983	-	67,448	-	-	46,113
Norfolk	-	57,079	42,529	-	25,779	-	-	-
Richmond	-	-	-	-	124,082	-	-	-
Petersburg	-	-	-	-	121,132	-	-	-
Wilmington, N. C.	86	11,924	20,783	-	-	-	-	-
Newbern, "	2,290	13,105	2,907	-	-	-	-	-
Washington, "	695	22,532	-	-	-	-	-	-
Plymouth, "	1,463	8,709	9,841	-	-	-	-	-
Edenton, "	-	-	18,008	-	-	-	-	-
Camden, "	-	14,627	7,424	-	-	-	-	-
Charleston	-	-	6,842	-	396,163	-	27,712	-
Savannah	-	-	16,128	-	413,351	-	-	-
Brunswick	-	3,536	-	-	7,709	-	-	-
St. Mark's	-	-	6,720	-	7,597	-	-	-
Appalachicola	-	-	-	-	114,762	-	-	-
Mobile	-	16,143	-	-	-	-	-	-
New Orleans	-	38,159	86,392	-	513,464	3,051	-	-
Machias	-	-	-	-	-	-	-	-
Frenchman's Bay	-	-	-	-	-	-	-	-
Saco	-	-	-	-	-	-	-	-
York, Me.	-	-	-	-	-	-	-	-
Ipswich	-	-	-	-	-	-	-	-
Barnstable	-	-	-	-	-	-	-	-
Edgartown	-	-	-	-	-	-	-	-
Bristol	-	-	-	-	-	-	-	-
Newport	-	-	-	-	-	-	-	-
New London	-	-	-	-	-	-	-	-
Fairfield	-	-	-	-	-	-	-	-
Sag Harbor	-	-	-	-	-	-	-	-
Total	28,228	412,924	682,419	87,052	4,610,081	51,859	738,417	414,602



from foreign countries during the year ending 30th September, 1838.

				SALT IMPORTED.				
Cape de Verds.	Italy and Sicily.	S. America and Texas.	Total.	Allowances to vessels employed in the fisheries.	Bounties on salted fish exported.	From	Bushels.	Cost.
						Dollars.		
-	-	-	25,157	3,926 05		Swedish West Indies	20,414	\$1,469
-	-	-	126,172	26,329 84		Danish West Indies	7,814	590
-	-	-	9,180	14,177 29		Dutch West Indies	412,924	29,540
-	-	-	45,830	13,874 51		British West Indies	679,244	73,808
7,877	-	-	9,188	5,848 81	105 90	British North American colonies	90,227	17,666
-	-	-	189,394	7,943 13	20 00		1,210,623	123,073
-	-	-	131,456	5,626 34	20 00	England	4,530,519	820,360
-	-	-	9,448	4,274 52	20 00	Ireland	79,562	12,899
-	-	-	308,260	20,395 59		French Mediterranean ports	51,859	3,861
-	-	-	4,682			Spanish Atlantic ports	684,132	32,964
-	-	-	100,357	4,095 96	380 40	Spanish Mediterranean ports	54,285	2,625
-	-	-	27,277	39,055 99	139 70	Portugal	414,602	27,171
1,512	-	-	58,652	20,069 34	238 80	Italy	23,285	1,295
-	-	-	15,855	41,615 83	153 40	Sicily	3,532	446
20,812	22,683	-	950,707	19,274 30	1,985 20		5,841,776	901,621
-	-	-	40,361	23,852 69		Texas	1,679	276
-	-	-	3,175			Colombia, (Venezuela)	10,383	552
2,977	-	-	2,977			Buenos Ayres	140	10
-	-	-	75,088				12,202	838
-	-	-	15,870	360 00		Cape de Verds	38,546	2,886
-	-	-	1,088					
-	4,134	140	1,251,381	360 00	791 40	West Indies	1,210,623	123,073
-	-	3,376	556,399	-	462 10	Europe	5,841,776	901,621
-	-	-	1,960			Cape de Verds	38,546	2,886
-	-	-	480,732	-	1,135 20	Texas, Colombia, & Buenos Ayres	12,202	838
-	-	-	69,117			Total	7,103,147	1,028,418
-	-	-	123,545					
5,368	-	-	130,755					
-	-	-	124,082					
-	-	7,007	121,132	-	10 00			
-	-	-	39,800					
-	-	-	18,802					
-	-	-	23,227					
-	-	-	20,013					
-	-	-	18,008					
-	-	-	22,051					
-	-	-	427,717					
-	-	-	429,479					
-	-	-	11,245					
-	-	-	14,317					
-	-	-	114,762					
-	-	1,679	313,383					
-	-	-	641,066					
-	-	-	-	586 98				
-	-	-	-	8,455 17				
-	-	-	-	1,033 12				
-	-	-	-	591 60				
-	-	-	-	180 58				
-	-	-	-	49,834 03				
-	-	-	-	126 94				
-	-	-	-	-	32 20			
-	-	-	-	527 29				
-	-	-	-	706 22				
-	-	-	-	720 00				
-	-	-	-	307 37				
38,546	26,817	12,202	7,103,147	314,149 49	5,474 30	NOTE.—Allowances and bounties are for the calendar year 1838.		
						TREASURY DEPARTMENT, Register's Office, Nov. 18, 1839. T. L. SMITH, Register.		

NOTE.—Allowances and bounties are for the calendar year 1838.

TREASURY DEPARTMENT,  
Register's Office, Nov. 18, 1839.

T. L. SMITH,  
Register.

*Statement exhibiting the quantity and value of fish, of foreign fishing, exported during the years ending on the 30th of September, 1821 to 1838.*

Year ending September 30,	Fish exported.				
	Dried or smoked.	Salmon.	Mackerel.	All other.	Value.
	<i>Quintals.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	
1821	14	269	-	16	\$3,066
1822	-	85	-	-	1,463
1823	-	15	-	-	260
1824	2	371	-	-	4,761
1825	-	34	-	-	383
1826	22	37	-	-	590
1827	200	38	-	150	1,704
1828	-	28	-	-	400
1829	-	-	-	-	-
1830	30	145	-	85	3,774
1831	-	5	-	19	276
1832	-	-	-	300	972
1833	244	10	660	439	4,552
1834	-	-	-	545	1,800
1835	613	-	850	739	6,719
1836	790	-	937	400	8,691
1837	-	6	850	824	8,374
1838	14	-	-	150	195

*Statement exhibiting the quantity and value of fish imported during the years ending 30th September, 1821 to 1838.*

Year ending September 30,	Fish imported.				
	Dried or smoked.	Salmon.	Mackerel.	All other.	Value.
	<i>Quintals.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	
1821	346	1,048	7	116	\$13,186
1822	712	1,244	387	95	19,255
1823	2,969	1,507	67	268	31,914
1824	1,144	4,574	790	651	43,411
1825	1,628	1,540	242	778	29,500
1826	757	1,013	87	242	18,841
1827	685	1,540	39	101	24,971
1828	434	730	38	187	10,469
1829	492	999	95	138	16,182
1830	351	1,621	391	715	27,624
1831	1,363	2,314	4,552	454	49,421
1832	1,359	2,104	32	264	28,584
1833	6,068	1,653	20	840	45,649
1834	824	2,009	223	1,515	42,940
1835	1,379	2,546	8,153	3,144	86,782
1836	1,872	2,976	6,037	5,094	115,306
1837	2,043	3,543	1,256	3,111	97,480
1838	2,015	3,790	182	3,521	96,272

Statement exhibiting the quantity and value of dried and pickled fish, of domestic curing, exported during the years ending September 30, 1821 to 1838.

Year ending September 30,	Fish exported.				
	Dried or smoked.	Pickled.	Pickled.	Value of dried fish.	Value of pick- led fish.
	<i>Quintals.</i>	<i>Barrels.</i>	<i>Kegs.</i>		
1821	267,305	76,429	4,162	\$708,778	\$264,813
1822	241,228	69,127	7,191	666,730	249,108
1823	262,766	75,728	8,349	734,024	270,776
1824	310,189	72,559	12,911	873,685	263,019
1825	300,857	70,572	10,636	830,356	248,417
1826	260,803	85,445	11,459	667,742	257,180
1827	247,321	66,123	7,446	747,171	240,276
1828	245,217	63,928	4,205	819,926	246,737
1829	294,761	61,628	3,207	747,541	220,527
1830	229,796	66,113	6,723	530,690	225,987
1831	230,577	91,787	8,594	625,393	304,441
1832	250,514	102,770	4,030	749,909	306,812
1833	249,689	86,442	3,636	712,317	277,973
1834	253,132	61,638	2,344	630,384	223,290
1835	287,721	51,661	3,487	783,895	224,639
1836	240,769	48,182	3,575	746,464	221,426
1837	188,913	40,516	3,430	588,506	181,234
1838	206,028	41,699	2,677	626,245	192,758

JANUARY 26, 1846.

Referred to the Committee on Finance, and ordered to be printed.

*A statement exhibiting the amount of bounties on salted provisions and pickled fish exported; allowances to vessels employed in the fisheries, and drawback on domestic refined sugar exported; also, net duties on salt imported, from the commencement of government to the 30th June, 1845. (Referring to printed documents prior to years 1837-'38.)*

Year ending.	Bounties on salted provision and pickled fish exported.	Allowances to vessels employed in the fisheries.	Drawback on domestic refined sugar exported.	Year ending.	Net duties on salt imported.
Total to 1838, Dec. 31	*\$681,752 03½	†\$6,447,351 57	‡\$940,065 55	Total to 1837, Sep. 30	\$21,190,339 97
1839, " -	4,743 50	319,858 03	357,488 30	1838, " -	236,886 70
1840, " -	4,953 90	301,629 34	523,263 45	1839, " -	150,104 67
1841, " -	4,760 40	355,140 01	633,536 34	1840, " -	263,929 56
1842, " -	5,629 30	235,613 07	89,447 39	1841, " -	164,042 11
1843, June 30	3,315 05	169,932 38	8,426 04	1842, " -	490,648 48
1844, " -	6,663 60	249,074 25	71,851 80	1843, June 30	433,704 08
1845, " -	4,174 20	289,840 07	74,371 81	1844, " -	655,169 20
	715,991 98½	8,368,438 72	2,698,450 68	1845, " -	678,833 20
					24,263,658 17

\* See Senate document No. 196, of 26th Congress, 1st session, "for previous years;" error in aggregate footings of bounties on salted fish - \$0 40½

† See same document, error in aggregate footings of allowances to vessels, &c. - 10,010 55

‡ See Senate document No. 399, of 26th Congress, 1st session; error in aggregate on refined sugar exported - 22 60

The printed documents should be less the above noted sums.

TREASURY DEPARTMENT,

Register's Office, January 23, 1846.

R. H. GILLET, Register.